

EXHIBIT B

SEWAGE DISPOSAL SYSTEM BONDS & RELATED DWSD REVOLVING SEWER BONDS

**DWSD SEWER BONDS & RELATED DWSD
REVOLVING SEWER BONDS AS OF THE PETITION DATE**

Sewage Disposal System Revenue Bonds:	Bond Date	Amount Issued	Range of Interest Rates	Maturity Date	Principal Due as of Petition Date	Insurer	
	Series 1998-A	12-14-06	\$ 67,615,000	5.25 to 5.50 %	7/1/12-23	\$ 62,610,000	NPFG
Series 1998-B	12-14-06	67,520,000	5.25 to 5.50	7/1/12-23	62,165,000	NPFG	b
Series 1999-A (* *)	12-1-99	33,510,118	0.00	7/1/12-21	55,576,628	NPFG	
Series 2001-B	9-15-01	110,550,000	5.50	7/1/23-29	110,550,000	NPFG	
Series 2001-C (1)	6-5-09	154,870,000	5.25 to 7.00	7/1/12-27	152,375,000	Assured Guaranty	b
Series 2001-C (2)	5-8-08	122,905,000	3.50 to 5.25	7/1/14-29	121,355,000	NPFG/Berkshire Hathaway	b
Series 2001-D	9-23-01	92,450,000	Variable (a)	7/1/32	21,300,000	NPFG	b
Series 2001-E	5-7-08	136,150,000	5.75	7/1/24-31	136,150,000	FGIC/Berkshire Hathaway	b
Series 2003-A	5-22-03	599,380,000	3.50 to 5.50	7/1/12-32	184,335,000	Assured Guaranty	b
Series 2003-B	6-5-09	150,000,000	7.50	7/1/32-33	150,000,000	Assured Guaranty	b
Series 2004-A	1-09-04	101,435,000	5.00 to 5.25	7/1/12-24	60,795,000	Assured Guaranty	
Series 2005-A	3-17-05	273,355,000	3.60 to 5.125	7/1/12-35	237,885,000	NPFG	b
Series 2005-B	3-17-05	40,215,000	5.00 to 5.50	7/1/12-22	37,195,000	NPFG	
Series 2005-C	3-17-05	63,160,000	5.00	7/1/12-25	49,580,000	NPFG	b
Series 2006-A	5-7-08	123,655,000	5.50	7/1/34-36	123,655,000	MBIA/Berkshire Hathaway	b
Series 2006-B	8-10-06	250,000,000	4.25 to 5.00	7/1/12-36	243,240,000	NPFG	b
Series 2006-C	8-10-06	26,560,000	5.00 to 5.25	7/1/16-18	26,560,000	NPFG	b
Series 2006-D	12-14-06	370,000,000	Variable (a)	7/1/12-32	288,780,000	Assured Guaranty	b
Series 2012-A	6-26-12	659,780,000	5.00 to 5.50	7/1/14-39	659,780,000	Assured Guaranty & Uninsured	b

Total Sewage Disposal System Revenue Bonds **\$2,783,886,628**

* * - Capital Appreciation Bonds

a - Interest rates are set periodically at the stated current market interest rate.

b - Indicates certain of bonds within series are callable under terms specified in the indenture; all other bonds are noncallable.

DWSD Revolving Sewer Bonds:	Bond Date	Amount Issued	Range of Interest Rates	Maturity Date	Principal Due as of Petition Date
Series 1992-B-SRF	9-10-92	\$ 1,915,000	2.00 %	10/1/12-13	\$ 115,000
Series 1993-B-SRF	9-30-93	6,603,996	2.00	10/1/12-14	775,000
Series 1997-B-SRF	9-30-97	5,430,174	2.25	10/1/12-18	1,870,000
Series 1999-SRF-1	6-24-99	21,475,000	2.50	4/1/13-20	8,750,000
Series 1999-SRF-2	9-30-99	46,000,000	2.50	10/1/12-22	25,860,000
Series 1999-SRF-3	9-30-99	31,030,000	2.50	10/1/12-20	14,295,000
Series 1999-SRF-4	9-30-99	40,655,000	2.50	10/1/12-20	18,725,000
Series 2000-SRF-1	3-30-00	44,197,995	2.50	10/1/12-22	21,947,995
Series 2000-SRF-2	9-28-00	64,401,066	2.50	10/1/12-22	36,051,066
Series 2001-SRF-1	6-28-01	82,200,000	2.50	10/1/12-24	54,145,000
Series 2001-SRF-2	12-20-01	59,850,000	2.50	10/1/12-24	39,430,000
Series 2002-SRF-1	6-27-02	18,985,000	2.50	4/1/13-23	10,660,000
Series 2002-SRF-2	6-27-02	1,545,369	2.50	4/1/13-23	865,369
Series 2002-SRF-3	12-19-02	31,549,466	2.50	10/1/12-24	19,189,466
Series 2003-SRF-1	6-28-03	48,520,000	2.50	10/1/12-25	34,215,000
Series 2003-SRF-2	9-25-03	25,055,370	2.50	4/1/13-25	16,390,370
Series 2004-SRF-1	6-24-04	2,910,000	2.125	10/1/12-24	1,890,000
Series 2004-SRF-2	6-24-04	18,353,459	2.125	4/1/13-25	11,888,459
Series 2004-SRF-3	6-24-04	12,722,575	2.125	4/1/13-25	8,232,575
Series 2007-SRF-1	9-20-07	156,687,777	1.625	10/1/12-29	135,769,896
Series 2009-SRF-1	4-17-09	22,684,557	2.50	4/1/13-30	9,806,301
Series 2010-SRF-1	1-22-10	6,793,631	2.50	4/1/13-31	3,358,917
Series 2012-SRF	8-30-12	14,950,000	2.50	10/1/15-34	7,430,497
Total DWSD Revolving Sewer Bonds Payable					<u>\$481,660,911</u>

EXHIBIT C

WATER SYSTEM BONDS & RELATED DWSD REVOLVING WATER BONDS

**DWSD WATER BONDS & RELATED DWSD
REVOLVING WATER BONDS AS OF THE PETITION DATE**

	Bond Date	Amount Issued	Range of Interest Rates	Maturity Date	Principal Due as of Petition Date	Insurer
Water Supply System Revenue Bonds:						
Series 1993	10-15-93	\$ 38,225,000	6.50%	7/1/14-15	\$ 24,725,000	NPFG
Series 1997-A	8-01-97	186,220,000	6.00	7/1/14-15	13,430,000	NPFG
Series 2001-A	5-01-01	301,165,000	5.00	7/1/29-30	73,790,000	NPFG
Series 2001-C	5-14-08	190,405,000	3.50 to 5.75	7/1/14-29	188,250,000	FGIC/ Berkshire Hathaway
Series 2003-A	1-28-03	234,805,000	4.50 to 5.00	7/1/19-34	178,785,000	NPFG
Series 2003-B	1-28-03	41,770,000	5.00	7/1/34	41,770,000	NPFG
Series 2003-C	1-28-03	29,660,000	4.25 to 5.25; Some are Variable (a)	7/1/13-22	27,655,000	NPFG
Series 2003-D	8-14-06	142,755,000	4.00 to 5.00	7/1/12-33	140,585,000	NPFG
Series 2004-A	8-14-06	72,765,000	4.50 to 5.25	7/1/12-25	68,600,000	NPFG
Series 2004-B	8-14-06	153,830,000	4.00 to 5.00	7/1/12-23	114,710,000	NPFG
Series 2005-A	3-11-05	105,000,000	3.80 to 5.00	7/1/12-35	88,385,000	NPFG
Series 2005-B	5-14-08	194,900,000	4.00 to 5.50	7/1/14-35	187,335,000	FGIC/ Berkshire Hathaway
Series 2005-C	3-11-05	126,605,000	5.00	7/1/12-22	109,205,000	NPFG
Series 2006-A	8-14-06	280,000,000	5.00	7/1/13-34	260,170,000	Assured Guaranty
Series 2006-B	4-1-09	120,000,000	3.00 to 7.00	7/1/12-36	119,700,000	Assured Guaranty
Series 2006-C	8-14-06	220,645,000	4.00 to 5.00	7/1/12-33	216,680,000	Assured Guaranty
Series 2006-D	8-14-06	146,590,000	4.00 to 5.00	7/1/12-32	142,205,000	Assured Guaranty
Series 2011-A	12-22-11	379,590,000	5.00 to 5.75	7/1/12-41	370,810,000	Uninsured
Series 2011-B	12-22-11	17,195,000	3.60 to 6.00	7/1/12-33	15,470,000	Uninsured
Series 2011-C	12-22-11	103,890,000	4.50 to 5.25	7/1/12-41	102,665,000	Uninsured
Total Water System Revenue Bonds					<u>\$2,484,925,000</u>	

a - Interest rates are set periodically at the stated current market interest rate.

b - Indicates certain of bonds within series are callable under terms specified in the indenture; all other bonds are noncallable.

DWSD Revolving Water Bonds:	Bond Date	Amount Issued	Range of Interest Rates	Maturity Date	Principal Due as of Petition Date
Series 2005 SRF-1	9-22-05	\$13,805,164	2.125 %	10/1/13-26	\$9,960,164
Series 2005 SRF-2	9-22-05	8,891,730	2.125	10/1/13-26	6,241,730
Series 2006 SRF-1	9-21-06	5,180,926	2.125	10/1/13-26	3,715,926
Series 2008 SRF-1	9-29-08	2,590,941	2.500	10/1/13-28	1,535,941
Total DWSD Revolving Water Bonds Payable					<u>\$21,453,761</u>

EXHIBIT D

UNLIMITED TAX GENERAL OBLIGATION BONDS

UNLIMITED TAX GENERAL OBLIGATION BONDS

Unsecured Unlimited Tax General Obligation Bonds

	Issue Date	Amount Issued	Range of Interest Rates	Maturity Date	Balance as of Petition Date	Insurer	
Series 1999-A	4-1-99	\$28,020,000	5.00 to 5.25 %	4/1/13-19	\$18,747,364	Assured Guaranty	b
Series 2001-A(1)	7-15-01	83,200,000	5.00 to 5.375	4/1/13-21	78,787,556	MBIA	b
Series 2001-B	7-15-01	23,235,000	5.375	4/1/13-14	4,063,616	MBIA	b
Series 2002	8-2-02	29,205,000	4.00 to 5.13	4/1/13-22	6,745,767	MBIA	b
Series 2003-A	10-21-03	44,020,000	3.70 to 5.25	4/1/13-23	34,908,150	Syncora	b
Series 2004-A(1)	9-9-04	39,270,000	4.25 to 5.25	4/1/19-24	39,872,258	Ambac	b
Series 2004-B(1)	9-9-04	53,085,000	3.75 to 5.25	4/1/13-18	38,206,678	Ambac	b
Series 2004-B(2)	9-9-04	17,270,000	4.16 to 5.24	4/1/13-18	736,241	Ambac	
Series 2005-B	12-1-05	51,760,000	4.00 to 5.00	4/1/13-25	45,452,501	Assured Guaranty	b
Series 2005-C	12-1-05	30,805,000	4.00 to 5.25	4/1/13-20	18,671,105	Assured Guaranty	a b
Series 2008-A	6-9-08	58,630,000	4.00 to 5.00	4/1/14-28	59,487,564	Assured Guaranty	b
Series 2008-B(1)	6-9-08	66,475,000	5.00	4/1/13-18	28,982,532	Assured Guaranty	

Total Unsecured Unlimited Tax General Obligation Bonds **\$374,661,332**

a - Interest rates are set periodically at the stated current market interest rate.

b - Indicates certain of bonds within series are callable under terms specified in the indenture; all other bonds are noncallable

Secured Unlimited Tax General Obligation Bonds

	Issue Date	Amount Issued	Range of Interest Rates	Maturity Date	Balance as of Petition Date	Insurer
Distributable State Aid 2010-A	12/16/10	\$100,000,000	5.129 to 8.369	11/1/14-35	101,707,848	N/A

Total Secured Unlimited Tax General Obligation Bonds **\$101,707,848**

Total Unlimited Tax General Obligation Bonds **\$476,369,180**

EXHIBIT E

LIMITED TAX GENERAL OBLIGATION BONDS

LIMITED TAX GENERAL OBLIGATION BONDS

Unsecured Limited Tax General Obligation Bonds

	Issue Date	Amount Issued	Range of Interest Rates	Maturity Date	Balance as of Petition Date	Insurer	
Self-Insurance Bonds:							
Series 2004	9-9-04	62,285,000	4.16 to 4.85	4/1/13-14	\$13,186,559	Ambac	
General Obligation:							
Series 2005-A(1)	6-24-05	73,500,000	4.27 to 5.15	4/1/13-25	60,776,168	Ambac	b
Series 2005-A(2)	6-24-05	13,530,000	3.50 to 5.00	4/1/12-25	11,080,060	Ambac	b
Series 2005-B	6-24-05	11,785,000	3.50 to 5.00	4/1/13-21	9,003,535	Ambac	b
Series 2008-A(1)	6-9-08	49,715,000	5.00	4/1/13-16	43,905,085	N/A	
Series 2008-A(2)	6-9-08	25,000,000	8.00	4/1/14	25,591,781	N/A	
Total Unsecured Limited Tax General Obligation Bonds					<u>\$163,543,188</u>		

a - Interest rates are set periodically at the stated current market interest rate.

b - Indicates certain of bonds within series are callable under terms specified in the indenture; all other bonds are noncallable.

Secured Limited Tax General Obligation Bonds

	Issue Date	Amount Issued	Range of Interest Rates	Maturity Date	Balance as of Petition Date	Insurer
Distributable State Aid 2010	3/18/10	249,790,000	4.25 to 5.25	11/1/14-35	252,475,366	N/A
Distributable State Aid 2012	8/23/12	129,520,000	3.00 to 5.00	11/1/14-32	130,827,617	N/A

Total Secured Limited Tax General Obligation Bonds **\$383,302,983**

Total Limited Tax General Obligation Bonds **\$546,846,171**

EXHIBIT F

PREPETITION STEADY STATE PROJECTION OF LEGACY EXPENDITURES

STEADY STATE PROJECTION OF LEGACY EXPENDITURES

(\$ in millions)	FISCAL YEAR ENDED ACTUAL					PRELIMINARY FORECAST				
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Legacy expenditures										
Debt Service (LTGO)	\$(66.6)	\$(106.2)	\$(63.5)	\$(64.5)	\$(62.6)	\$(70.8)	\$(70.9)	\$(61.8)	\$(61.8)	\$(38.5)
Debt Service (UTGO)	(67.2)	(71.5)	(72.4)	(72.8)	(73.0)	(70.6)	(64.9)	(62.5)	(57.6)	(57.6)
POC – Principal and Interest (GF)	(24.6)	(20.9)	(23.6)	(33.5)	(33.0)	(46.8)	(51.4)	(53.3)	(55.0)	(56.9)
POC – Principal and Interest (EF, excl. DDOT)	(1.8)	(1.4)	(1.5)	(1.8)	(2.0)	(5.3)	(5.9)	(6.1)	(6.4)	(6.6)
POC – Principal and Interest (DDOT)	(3.5)	(2.8)	(3.0)	(3.6)	(4.0)	(3.3)	(3.7)	(3.8)	(3.9)	(4.1)
POC – Swaps (GF)	(38.6)	(43.9)	(44.7)	(44.7)	(44.8)	(42.9)	(42.8)	(42.8)	(42.7)	(42.7)
POC – Swaps (EF, excl. DDOT)	(2.3)	(2.0)	(2.0)	(2.0)	(2.0)	(4.8)	(4.8)	(4.8)	(4.9)	(4.9)
POC – Swaps (DDOT)	(4.5)	(4.0)	(4.0)	(4.0)	(4.0)	(3.0)	(3.0)	(3.0)	(3.0)	(3.0)
Pension Contributions – Public Safety	(58.9)	(31.4)	(32.8)	(81.6)	(49.8)	(46.1)	(139.0)	(163.0)	(180.0)	(198.0)
Pension Contributions – Non-Public Safety	(10.6)	(27.0)	(11.1)	(28.3)	(25.4)	(19.9)	(36.9)	(42.5)	(47.7)	(53.1)
Pension Contributions – DDOT	(6.8)	(7.3)	(6.9)	(9.5)	(10.9)	(12.3)	(23.6)	(27.7)	(31.2)	(34.8)
Health Benefits – Retiree, Public Safety	(73.7)	(80.2)	(70.4)	(79.6)	(90.6)	(91.5)	(88.6)	(95.2)	(101.7)	(108.0)
Health Benefits – Retiree, Non-Public Safety	(47.4)	(51.6)	(50.6)	(49.0)	(49.2)	(49.7)	(38.8)	(41.5)	(44.6)	(47.7)
Health Benefits – Retiree, DDOT	(8.2)	(11.8)	(11.2)	(11.1)	(10.3)	(10.4)	(13.3)	(14.3)	(15.3)	(16.3)
Total Legacy Expenditures	\$(414.6)	\$(462.0)	\$(397.9)	\$(486.1)	\$(461.6)	\$(477.3)	\$(587.6)	\$(622.4)	\$(655.9)	\$(672.3)
Total Revenues (excl. Financing Proceeds)	\$1,397.7	\$1,363.3	\$1,291.0	\$1,316.8	\$1,196.9	\$1,121.9	\$1,082.8	\$1,046.2	\$1,041.5	\$1,041.4
Total Legacy Expenditures as a % of Total Revenues	29.7%	33.9%	30.8%	36.9%	38.6%	42.5%	54.3%	59.5%	63.0%	64.6%

EXHIBIT G

PREPETITION FISCAL YEAR 2014 FORECASTED CASH FLOW

FISCAL YEAR 2014 FORECASTED CASH FLOW

\$ in millions	Forecast Jul 13	Forecast Aug-13	Forecast Sep-13	Forecast Oct-13	Forecast Nov-13	Forecast Dec-13	Forecast Jan-14	Forecast Feb-14	Forecast Mar-14	Forecast Apr-14	Forecast May-14	Forecast Jun-14	Forecast Fiscal Year 2014
Operating Receipts													
Property Taxes	\$37.8	\$166.6	\$13.0	\$6.6	\$3.1	\$21.5	\$139.1	\$20.8	\$4.8	\$1.3	\$2.5	\$51.1	\$468.4
Income & Utility Taxes	28.7	22.7	22.3	28.3	22.7	22.3	28.3	23.5	22.7	28.3	22.3	22.7	294.7
Gaming Taxes	14.6	14.1	8.9	23.1	10.4	9.4	22.1	9.9	15.1	17.4	13.2	11.8	170.0
Municipal Service Fee to Casinos	-	7.6	-	-	4.0	4.0	1.8	-	-	-	-	-	17.4
State Revenue Sharing	30.7	-	30.7	-	30.7	-	30.7	-	30.7	-	30.7	-	184.3
Other Receipts	27.2	25.8	25.9	32.9	26.3	25.9	32.9	27.1	26.3	32.9	25.9	26.3	335.9
Refinancing Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Receipts	139.1	236.9	100.9	91.0	97.2	83.2	255.0	81.3	99.6	80.0	94.6	111.9	1,470.7
Operating Disbursements													
Payroll, Taxes & Deductions	(31.0)	(26.6)	(26.6)	(35.5)	(26.6)	(26.6)	(31.0)	(26.6)	(26.6)	(35.5)	(26.6)	(26.6)	(345.6)
Benefits	(15.5)	(15.5)	(15.5)	(15.5)	(15.5)	(15.5)	(15.5)	(14.0)	(14.0)	(14.0)	(14.0)	(14.0)	(178.6)
Pension Contributions	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(175.9)
Subsidy Payments	(7.6)	(5.0)	(6.3)	(6.3)	(6.3)	(6.3)	(6.3)	(6.3)	(6.3)	(6.3)	(6.3)	(6.3)	(75.6)
Distributions – Tax Authorities	(14.8)	(72.4)	(40.0)	(5.7)	(1.0)	(1.3)	(57.3)	(20.9)	(14.0)	(1.7)	-	(24.0)	(253.1)
Distributions – UTGO	-	(12.0)	-	-	-	-	-	-	(44.9)	-	-	-	(56.9)
Distributions – DDA Increment	-	-	-	-	-	(8.0)	-	-	-	-	-	(1.0)	(9.0)
Income Tax Refunds	(2.5)	(2.7)	(0.6)	(0.3)	(1.5)	(1.0)	(0.6)	(0.3)	(0.4)	(2.3)	(1.2)	(3.7)	(17.0)
A/P and Other Disbursements	(36.3)	(37.9)	(29.3)	(37.1)	(30.1)	(25.6)	(40.8)	(23.0)	(33.5)	(39.7)	(30.0)	(30.0)	(393.2)
Sub-Total Operating Disbursements	(122.3)	(186.7)	(132.8)	(115.1)	(95.6)	(98.9)	(166.0)	(105.8)	(154.4)	(114.3)	(92.8)	(120.3)	(1,504.9)
POC and Debt-Related Payments	(7.4)	(4.2)	(5.8)	(8.5)	(7.3)	(15.4)	(7.3)	(4.2)	(5.7)	(51.9)	(7.3)	(39.1)	(164.2)
Total Disbursements	(129.6)	(191.0)	(138.6)	(123.5)	(102.9)	(114.3)	(173.4)	(110.0)	(160.2)	(166.1)	(100.1)	(159.3)	(1,669.1)
Net Cash Flow	9.5	45.9	(37.7)	(32.6)	(5.7)	(31.1)	(81.6)	(28.7)	(60.6)	(86.1)	(5.5)	(47.4)	(198.5)
Cumulative Net Cash Flow	9.5	55.4	17.7	(14.9)	(20.6)	(51.7)	29.9	1.1	(59.4)	(145.6)	(151.0)	(198.5)	
Beginning Cash Balance	33.8	43.3	89.2	51.5	18.9	13.2	(17.9)	63.7	34.9	25.6	(111.8)	(117.2)	33.8
Net Cash Flow	9.5	45.9	(37.7)	(32.6)	(5.7)	(31.1)	81.6	(28.7)	(60.6)	(86.1)	(5.5)	(47.4)	(198.5)
Cash Before Required Distributions	\$43.3	\$89.2	\$51.5	\$18.9	\$13.2	\$(-17.9)	\$63.7	\$34.9	\$(-25.6)	\$(-111.8)	\$(-117.2)	\$(-164.7)	\$(-164.7)
Accumulated Property Tax Distributions	(29.8)	(55.4)	(24.0)	(22.7)	(23.7)	(38.6)	(86.5)	(82.2)	(27.1)	(26.5)	(28.5)	(19.7)	(19.7)
Cash Net of Distributions	\$13.5	\$33.8	\$27.4	\$(-3.8)	\$(-10.5)	\$(-56.5)	\$(-22.8)	\$(-47.2)	\$(-52.7)	\$(-138.2)	\$(-145.7)	\$(-184.4)	\$(-184.4)
Memo:													
Accumulated Deferrals	(119.3)	(112.4)	(112.8)	(113.5)	(113.9)	(114.4)	(115.0)	(115.5)	(116.0)	(116.6)	(117.1)	(117.6)	(117.6)
Refunding Bond Proceeds in Escrow	51.7	51.7	51.7	51.7	51.7	51.7	51.7	51.7	51.7	51.7	51.7	51.7	51.7
Reimbursements Owed to Other funds	tbd												

EXHIBIT H

PREPETITION PROJECTED REVENUES, EXPENDITURES, OPERATING
SURPLUSES, LEGACY OBLIGATIONS & DEFICITS THROUGH FISCAL YEAR 2017

**PROJECTED REVENUES, EXPENDITURES, OPERATING
SURPLUSES, LEGACY OBLIGATIONS & DEFICITS THROUGH FISCAL YEAR 2017**

(\$ in millions)	FISCAL YEAR ENDED ACTUAL					PRELIMINARY FORECAST					5-YEAR TOTAL
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
Revenues											
Municipal Income Tax	\$276.5	\$240.8	\$216.5	\$228.3	\$233.0	\$238.7	\$243.4	\$247.3	\$249.0	\$250.7	\$1,229.1
State Revenue Sharing	249.6	266.6	263.6	239.3	173.3	182.8	184.3	186.1	187.9	189.5	930.4
Wagering Taxes	180.4	173.0	183.3	176.9	181.4	173.0	170.0	168.3	170.0	171.7	853.0
Sales & Charges for Services	191.3	166.7	154.1	155.0	145.4	120.4	124.8	119.4	118.2	117.0	599.7
Property Taxes	155.2	163.7	143.0	182.7	147.8	134.9	118.4	110.2	105.7	100.8	570.0
Utility Users & Other Taxes	73.0	71.5	64.8	64.8	57.1	54.8	47.2	40.9	40.9	41.3	225.0
Other Revenue	156.9	142.7	134.2	152.4	125.5	93.4	75.6	55.8	55.8	55.9	336.4
General Fund Reimbursements	34.7	55.7	47.6	32.3	47.6	31.2	30.3	30.3	30.3	30.3	152.2
Transfers in (UTGO Millage & Non-General Fund POCs)	80.1	82.5	83.8	85.1	85.8	92.8	89.0	87.9	83.8	84.4	438.0
Total Revenues	1,397.7	1,363.3	1,291.0	1,316.8	1,196.9	1,121.9	1,082.8	1,046.2	1,041.5	1,041.4	5,333.8
Expenditures											
Salaries/Overtime/Fringe	(509.9)	(506.6)	(466.4)	(454.8)	(431.5)	(357.3)	(341.5)	(341.9)	(346.4)	(352.5)	(1,739.7)
Health Benefits – Active	(49.9)	(54.4)	(70.8)	(64.6)	(54.3)	(43.1)	(51.2)	(54.0)	(57.4)	(61.0)	(266.7)
Other Operating Expenses	(551.2)	(464.3)	(427.5)	(368.2)	(371.3)	(291.6)	(292.9)	(288.2)	(295.9)	(301.5)	(1,470.2)
Operating Expenditures	<u>(1,111.1)</u>	<u>(1,025.3)</u>	<u>(964.7)</u>	<u>(887.5)</u>	<u>(857.1)</u>	<u>(692.0)</u>	<u>(685.7)</u>	<u>(684.1)</u>	<u>(699.7)</u>	<u>(715.0)</u>	<u>(3,476.6)</u>
Net Operating Surplus	286.7	338.0	326.3	429.2	339.8	429.9	397.2	362.0	341.8	326.3	1,857.2
Debt Service (LTGO & UTGO)	(133.8)	(177.6)	(135.9)	(137.3)	(135.6)	(141.4)	(135.9)	(124.4)	(119.4)	(96.1)	(617.2)
POC – Principal & Interest	(29.8)	(25.1)	(28.1)	(38.9)	(39.0)	(55.4)	(61.0)	(63.2)	(65.4)	(67.6)	(312.6)
POC Swaps	(45.3)	(49.9)	(50.7)	(50.7)	(50.7)	(50.6)	(50.6)	(50.6)	(50.6)	(50.6)	(253.1)
Pension Contributions	(76.3)	(65.7)	(50.8)	(119.5)	(86.1)	(78.3)	(199.5)	(233.1)	(258.9)	(285.9)	(1,055.8)
Health Benefits – Retiree	(129.3)	(143.7)	(132.3)	(139.7)	(150.1)	(151.6)	(140.7)	(151.1)	(161.6)	(172.0)	(776.9)
Legacy Expenditures	(414.6)	(462.0)	(397.9)	(486.1)	(461.6)	(477.3)	(587.6)	(622.4)	(655.9)	(672.3)	(3,015.6)
Deficit (excl. Financing Proceeds)	(127.9)	(124.1)	(71.7)	(56.9)	(121.8)	(47.4)	(190.5)	(260.4)	(314.1)	(346.0)	(1,158.4)
Financing Proceeds	75.0	-	250.0	-	-	137.0	-	-	-	-	137.0
Total Surplus (deficit)	\$52.9	\$(124.1)	\$178.3	\$(56.9)	\$(121.8)	\$89.6	\$(190.5)	\$(260.4)	\$(314.1)	\$(346.0)	\$(1,021.4)
Accumulated Unrestricted General Fund Deficit	\$(219.2)	\$(331.9)	\$(155.7)	\$(196.6)	\$(326.6)	\$(237.0)	\$(427.5)	\$(687.9)	\$(1,002.0)	\$(1,348.0)	

***Note:** The above projections were prepared based solely on the City's levels of operating expenses and capital expenditures as of the Petition Date and do not account for (i) increases in expenditures necessary to restore City services to adequate levels, (ii) additional investment by the City in services, assets or infrastructure or (iii) any changes to legacy liabilities.

EXHIBIT I

TEN-YEAR SUMMARY OF RESTRUCTURING INITIATIVES

City of Detroit
Ten-Year Plan of Adjustment
Restructuring and Reinvestment Initiatives

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City of Detroit
Ten-Year Plan of Adjustment
Restructuring and Reinvestment Initiatives - Consolidated

City of Detroit
Ten-Year Plan of Adjustment
Restructuring and Reinvestment Initiatives
Consolidated - General Fund

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenue											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	2.2	12.6	15.0	18.3	18.6	18.9	19.2	19.4	19.8	20.1	164.3
3. b. Collection of Past Due	1.5	4.9	5.7	2.5	-	-	-	-	-	-	14.7
4. Pricing/Fees	0.4	10.0	15.5	16.8	21.5	23.2	27.3	26.8	30.9	31.8	204.1
5. Grant Revenue	3.1	40.6	8.3	11.5	12.2	(0.2)	(0.2)	(0.2)	(0.1)	(0.1)	74.9
6. Other	(0.1)	3.9	3.9	4.0	3.9	4.0	(0.1)	(0.1)	(0.1)	-	19.2
7. Total Revenue	7.2	72.0	48.3	53.0	56.2	45.8	46.2	46.1	50.6	51.8	477.2
Expenditures											
8. Permanent Labor	(5.9)	(28.1)	(24.8)	(24.7)	(20.3)	(18.0)	(19.7)	(18.5)	(19.7)	(19.7)	(199.4)
9. Professional & Contract Services	(0.4)	1.0	1.3	1.3	1.2	1.2	1.1	1.1	1.1	1.0	10.0
10. Labor Costs / Service Contracts	(6.3)	(27.0)	(23.5)	(23.4)	(19.1)	(16.8)	(18.5)	(17.4)	(18.6)	(18.7)	(189.3)
11. Active Benefits	(2.7)	(11.9)	(12.2)	(13.7)	(11.9)	(11.1)	(11.8)	(11.4)	(12.0)	(12.1)	(110.8)
12. Training	(0.3)	(7.2)	(9.0)	(6.2)	(5.3)	(5.1)	(5.0)	(5.1)	(5.2)	(4.9)	(53.3)
13. Materials and Supplies	(2.0)	(6.6)	(11.5)	(10.2)	(8.3)	(8.8)	(9.4)	(9.6)	(10.1)	(10.6)	(87.1)
14. Utilities	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(2.6)
15. Purchased services	(2.4)	(98.1)	(79.2)	(79.5)	(79.0)	(79.5)	1.0	0.5	0.9	0.4	(414.8)
16. Risk management/insurance	0.0	2.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1	50.7
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In/Out (General Fund)	0.4	(4.4)	(0.5)	2.3	2.7	3.5	3.5	3.1	3.6	3.6	17.7
19. Grant related expenses	(1.2)	(15.6)	(3.5)	-	-	-	-	-	-	-	(20.3)
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	0.1	2.2	2.2	2.2	2.3	2.3	2.3	2.4	2.5	2.6	21.1
22. Total Operating Expenditures	(14.6)	(166.9)	(131.3)	(122.6)	(112.9)	(109.7)	(32.2)	(31.7)	(33.1)	(34.0)	(788.9)
23. Total Operating Surplus (Deficit)	\$ (7.4)	\$ (94.8)	\$ (83.0)	\$ (69.6)	\$ (56.7)	\$ (63.8)	\$ 14.0	\$ 14.4	\$ 17.5	\$ 17.8	\$ (311.7)
Reorganization/Investment											
24. Technology Infrastructure	(3.1)	(54.4)	(29.2)	(12.2)	(10.1)	(9.9)	(8.2)	(8.8)	(8.8)	(7.5)	(152.3)
25. Capital Expenditures	(7.1)	(51.5)	(33.2)	(29.5)	(24.6)	(22.8)	(18.8)	(18.4)	(18.4)	(18.1)	(242.0)
26. Other Infrastructure	(17.8)	(28.0)	(22.3)	(19.1)	(16.4)	(15.7)	(15.8)	(15.2)	(13.7)	(13.4)	(177.4)
27. Reorganization Costs	(3.2)	(18.2)	(6.3)	(0.9)	(1.2)	(1.0)	(2.7)	(2.0)	(1.2)	(1.0)	(37.7)
28. Total Reorganization/Investment	(31.2)	(152.1)	(91.0)	(61.7)	(52.4)	(49.3)	(45.5)	(44.4)	(41.8)	(40.0)	(609.5)
29. Total Surplus (Deficit)	\$ (38.7)	\$ (246.9)	\$ (173.9)	\$ (131.3)	\$ (109.0)	\$ (113.2)	\$ (31.5)	\$ (30.0)	\$ (24.4)	\$ (22.2)	\$ (921.1)
30. Incremental Headcount (FTE)	496	625	663	749	756	717	707	693	697	699	699

City of Detroit
Ten-Year Plan of Adjustment
Restructuring and Reinvestment Initiatives - Consolidated by Department

City of Detroit
Ten-Year Plan of Adjustment
Restructuring and Reinvestment Initiatives - Consolidated by Department
Revenues

(\$ in millions)

	For the Fiscal Year Ended										10-Year	
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total	
EXECUTIVE AGENCIES												
Administrative Hearings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance/Budget	2.7	7.9	8.4	8.7	6.2	6.2	6.3	6.3	6.3	6.3	65.4	
Fire	2.0	8.1	6.6	18.3	19.0	6.7	6.6	6.6	6.6	6.6	87.0	
General Services	1.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	20.3	
Human Resources	-	-	-	-	-	-	-	-	-	-	-	
Labor Relations	-	-	-	-	-	-	-	-	-	-	-	
Human Rights / Board of Ethics	-	-	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.4	2.5	
Human Services	-	-	-	-	-	-	-	-	-	-	-	
Law	-	-	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	4.4	
Mayor's Office	-	-	-	-	-	-	-	-	-	-	-	
Planning & Development	-	-	-	-	-	-	-	-	-	-	-	
Police	-	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	32.6	
Public Lighting	-	-	-	-	-	-	-	-	-	-	-	
Public Works (Solid Waste)	-	-	-	-	-	-	-	-	-	-	-	
Recreation	-	-	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.5	
Vital Records (Health & Wellness)	-	-	-	-	-	-	-	-	-	-	-	
LEGISLATIVE AGENCIES												
Auditor General / Inspector General	-	-	-	-	-	-	-	-	-	-	-	
Board of Zoning Appeals	-	-	-	-	-	-	-	-	-	-	-	
City Clerk	-	-	-	-	-	-	-	-	-	-	-	
City Council	-	-	-	-	-	-	-	-	-	-	-	
Election Commission	-	-	-	-	-	-	-	-	-	-	-	
Ombudsman	-	-	-	-	-	-	-	-	-	-	-	
OTHER AGENCIES												
Non-Departmental (36D Initiatives)	-	5.8	8.2	8.5	8.7	9.0	9.2	9.5	9.8	10.1	78.8	
ENTERPRISE AGENCIES												
Airport	-	-	-	-	-	-	-	-	-	-	-	
Buildings and Safety	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	1.7	
DDOT - Transportation	(1.7)	(5.7)	(1.5)	(0.1)	4.6	6.3	10.4	10.0	14.1	15.0	51.4	
Municipal Parking	-	5.6	6.8	6.8	6.8	6.8	6.8	6.8	6.8	6.8	60.3	
OTHER												
Blight	3.0	44.3	13.0	4.0	4.0	4.0	-	-	-	-	72.3	
TOTAL	\$ 7.2	\$ 72.0	\$ 48.3	\$ 53.0	\$ 56.2	\$ 45.8	\$ 46.2	\$ 46.1	\$ 50.6	\$ 51.8	\$ 477.2	

City of Detroit
Ten-Year Plan of Adjustment
Restructuring and Reinvestment Initiatives - Consolidated by Department
Operating Expenditures

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
EXECUTIVE AGENCIES											
Administrative Hearings	\$ -	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.1)
Finance/Budget	(1.1)	(5.8)	(3.8)	(3.8)	(1.3)	(1.8)	(2.2)	(2.7)	(3.1)	(3.6)	(29.1)
Fire	(3.0)	(11.9)	(6.3)	(7.9)	(0.9)	2.2	0.5	2.8	2.0	3.3	(19.1)
General Services	(2.1)	(8.5)	(13.5)	(13.6)	(13.8)	(14.0)	(14.1)	(14.2)	(14.4)	(14.5)	(122.7)
Human Resources	(0.0)	(2.0)	(3.1)	(3.1)	(3.2)	(3.2)	(3.3)	(3.3)	(3.4)	(3.4)	(28.2)
Labor Relations	(0.0)	(0.3)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(6.8)
Human Rights / Board of Ethics	-	(0.4)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.7)	(5.4)
Human Services	-	-	-	-	-	-	-	-	-	-	-
Law	-	1.6	0.4	0.4	0.4	0.3	0.3	0.2	0.2	0.1	4.0
Mayor's Office	(1.3)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(2.1)
Planning & Development	(0.4)	(1.2)	(1.0)	(0.9)	(1.0)	(1.0)	(1.0)	(1.0)	(1.1)	(1.1)	(9.6)
Police	(2.2)	(14.4)	(17.9)	(10.9)	(9.4)	(8.8)	(8.9)	(8.9)	(8.7)	(9.1)	(99.3)
Public Lighting	-	-	-	-	-	-	-	-	-	-	-
Public Works (Solid Waste)	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.3)
Recreation	-	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.8)
Vital Records (Health & Wellness)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(1.8)
LEGISLATIVE AGENCIES											
Auditor General / Inspector General	-	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(3.9)
Board of Zoning Appeals	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)
City Clerk	(0.3)	(0.4)	(0.1)	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.7
City Council	0.0	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	3.9
Election Commission	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Ombudsman	-	(0.6)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.1)	(1.1)	(1.1)	(9.0)
OTHER AGENCIES											
Non-Departmental (36D Initiatives)	-	0.0	0.6	0.6	0.7	0.7	0.7	0.8	0.8	0.8	5.7
ENTERPRISE AGENCIES											
Airport	-	(0.9)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.8)	(6.6)
Buildings and Safety	0.4	(4.3)	(0.4)	2.3	2.7	3.6	3.6	3.2	3.7	3.7	18.4
DDOT - Transportation	(0.9)	(3.5)	0.7	(2.4)	(3.8)	(4.4)	(4.4)	(5.1)	(5.6)	(6.6)	(36.1)
Municipal Parking	(0.1)	(0.4)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(1.0)
OTHER											
Blight	(3.2)	(113.6)	(83.5)	(80.0)	(80.0)	(80.0)	-	-	-	-	(440.3)
TOTAL	\$ (14.6)	\$ (166.9)	\$ (131.3)	\$ (122.6)	\$ (112.9)	\$ (109.7)	\$ (32.2)	\$ (31.7)	\$ (33.1)	\$ (34.0)	\$ (788.9)

City of Detroit
Ten-Year Plan of Adjustment
Restructuring and Reinvestment Initiatives - Consolidated by Department
Technology Infrastructure

(\$ in millions)

	For the Fiscal Year Ended										10-Year	
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total	
EXECUTIVE AGENCIES												
Administrative Hearings	\$ -	\$ (0.5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(0.5)
Finance/Budget	(1.7)	(34.6)	(17.3)	(8.8)	(6.7)	(6.6)	(4.2)	(5.3)	(5.5)	(4.2)	(4.2)	(94.8)
Fire	-	(1.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.8)	(0.4)	(0.2)	(0.2)	(0.2)	(3.5)
General Services	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources	-	(0.5)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(1.3)
Labor Relations	-	-	-	-	-	-	-	-	-	-	-	-
Human Rights / Board of Ethics	-	(0.1)	-	-	-	-	-	-	-	-	-	(0.1)
Human Services	-	-	-	-	-	-	-	-	-	-	-	-
Law	(0.5)	-	-	-	-	-	-	-	-	-	-	(0.5)
Mayor's Office	-	-	-	-	-	-	-	-	-	-	-	-
Planning & Development	-	(0.6)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.8)
Police	(0.9)	(12.2)	(10.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(38.4)
Public Lighting	-	-	-	-	-	-	-	-	-	-	-	-
Public Works (Solid Waste)	-	-	-	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-	-	-	-
Vital Records (Health & Wellness)	-	-	-	-	-	-	-	-	-	-	-	-
LEGISLATIVE AGENCIES												
Auditor General / Inspector General	-	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.4)
Board of Zoning Appeals	-	-	-	-	-	-	-	-	-	-	-	-
City Clerk	-	-	-	-	-	-	-	-	-	-	-	-
City Council	-	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)
Election Commission	(0.0)	-	-	-	-	-	-	-	-	-	-	(0.0)
Ombudsman	-	(3.0)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(7.6)
OTHER AGENCIES												
Non-Departmental (36D Initiatives)	-	(1.6)	(0.8)	(0.4)	(0.4)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(4.2)
ENTERPRISE AGENCIES												
Airport	-	(0.0)	-	-	-	-	-	-	-	-	-	(0.0)
Buildings and Safety	-	-	-	-	-	-	-	-	-	-	-	-
DDOT - Transportation	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Parking	-	-	-	-	-	-	-	-	-	-	-	-
OTHER												
Blight	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	\$ (3.1)	\$ (54.4)	\$ (29.2)	\$ (12.2)	\$ (10.1)	\$ (9.9)	\$ (8.2)	\$ (8.8)	\$ (8.8)	\$ (7.5)	\$ (152.3)	

City of Detroit
Ten-Year Plan of Adjustment
Restructuring and Reinvestment Initiatives - Consolidated by Department
Capital Expenditures

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total											
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023												
EXECUTIVE AGENCIES																						
Administrative Hearings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
Finance/Budget	-	-	-	-	-	-	-	-	-	-	-											
Fire	(3.1)	(11.9)	(8.9)	(10.5)	(5.8)	(12.7)	(4.8)	(5.6)	(5.5)	(5.5)	(74.3)											
General Services	(1.7)	(8.5)	(5.7)	(4.2)	(4.5)	(4.3)	(4.3)	(4.5)	(4.4)	(4.4)	(46.4)											
Human Resources	-	-	(1.0)	-	-	-	-	-	-	-	(1.0)											
Labor Relations	-	-	-	-	-	-	-	-	-	-	-											
Human Rights / Board of Ethics	-	-	-	-	-	-	-	-	-	-	-											
Human Services	-	-	-	-	-	-	-	-	-	-	-											
Law	-	-	-	-	-	-	-	-	-	-	-											
Mayor's Office	-	-	-	-	-	-	-	-	-	-	-											
Planning & Development	-	-	-	-	-	-	-	-	-	-	-											
Police	(1.4)	(13.0)	(6.5)	(0.1)	(0.5)	(0.2)	(3.3)	(3.1)	(3.0)	(3.0)	(34.2)											
Public Lighting	-	-	-	-	-	-	-	-	-	-	-											
Public Works (Solid Waste)	-	-	-	-	-	-	-	-	-	-	-											
Recreation	(0.9)	(8.9)	(3.1)	(3.3)	(3.0)	(4.0)	(4.3)	(4.0)	(4.0)	(4.0)	(39.5)											
Vital Records (Health & Wellness)	-	(5.1)	-	-	-	-	-	-	-	-	(5.1)											
LEGISLATIVE AGENCIES																						
Auditor General / Inspector General	-	-	-	-	-	-	-	-	-	-	-											
Board of Zoning Appeals	-	-	-	-	-	-	-	-	-	-	-											
City Clerk	-	-	-	-	-	-	-	-	-	-	-											
City Council	-	-	-	-	-	-	-	-	-	-	-											
Election Commission	-	-	(0.4)	(0.6)	(0.3)	-	(0.5)	(0.5)	(0.5)	(0.5)	(3.3)											
Ombudsman	-	-	-	-	-	-	-	-	-	-	-											
OTHER AGENCIES																						
Non-Departmental (36D Initiatives)	-	(1.0)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(5.0)											
ENTERPRISE AGENCIES																						
Airport	-	(0.4)	(5.0)	(7.8)	(7.5)	-	-	-	-	-	(20.7)											
Buildings and Safety	-	(0.4)	-	-	-	-	-	-	-	-	(0.4)											
DDOT - Transportation	-	(1.6)	(2.0)	(2.3)	(2.5)	(1.0)	(1.0)	-	-	-	(10.3)											
Municipal Parking	-	(0.7)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(2.0)											
OTHER																						
Blight	-	-	-	-	-	-	-	-	-	-	-											
TOTAL	\$	(7.1)	\$	(51.5)	\$	(33.2)	\$	(29.5)	\$	(24.6)	\$	(22.8)	\$	(18.8)	\$	(18.4)	\$	(18.1)	\$	(18.1)	\$	(242.0)

City of Detroit
Ten-Year Plan of Adjustment
Restructuring and Reinvestment Initiatives - Consolidated by Department
Other Infrastructure

(\$ in millions)

	For the Fiscal Year Ended										10-Year	
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total	
EXECUTIVE AGENCIES												
Administrative Hearings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance/Budget	-	-	-	-	-	-	-	-	-	-	-	-
Fire	(6.2)	(11.7)	(9.0)	(5.9)	(5.7)	(4.9)	(5.1)	(4.5)	(3.0)	(2.7)	(58.6)	
General Services	(2.1)	(4.2)	(3.1)	(3.1)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(16.1)	
Human Resources	-	-	-	-	-	-	-	-	-	-	-	
Labor Relations	-	-	-	-	-	-	-	-	-	-	-	
Human Rights / Board of Ethics	-	-	-	-	-	-	-	-	-	-	-	
Human Services	-	-	-	-	-	-	-	-	-	-	-	
Law	-	-	-	-	-	-	-	-	-	-	-	
Mayor's Office	-	-	-	-	-	-	-	-	-	-	-	
Planning & Development	-	-	-	-	-	-	-	-	-	-	-	
Police	(9.5)	(11.7)	(10.0)	(10.0)	(10.0)	(10.0)	(10.0)	(10.0)	(10.0)	(10.0)	(101.3)	
Public Lighting	-	-	-	-	-	-	-	-	-	-	-	
Public Works (Solid Waste)	-	-	-	-	-	-	-	-	-	-	-	
Recreation	-	-	-	-	-	-	-	-	-	-	-	
Vital Records (Health & Wellness)	-	-	-	-	-	-	-	-	-	-	-	
LEGISLATIVE AGENCIES												
Auditor General / Inspector General	-	-	-	-	-	-	-	-	-	-	-	
Board of Zoning Appeals	-	-	-	-	-	-	-	-	-	-	-	
City Clerk	-	-	-	-	-	-	-	-	-	-	-	
City Council	-	-	-	-	-	-	-	-	-	-	-	
Election Commission	-	-	-	-	-	-	-	-	-	-	-	
Ombudsman	-	-	-	-	-	-	-	-	-	-	-	
OTHER AGENCIES												
Non-Departmental (36D Initiatives)	-	-	-	-	-	-	-	-	-	-	-	
ENTERPRISE AGENCIES												
Airport	-	-	-	-	-	-	-	-	-	-	-	
Buildings and Safety	-	-	-	-	-	-	-	-	-	-	-	
DDOT - Transportation	-	-	-	-	-	-	-	-	-	-	-	
Municipal Parking	-	(0.4)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(1.4)	
OTHER												
Blight	-	-	-	-	-	-	-	-	-	-	-	
TOTAL	\$ (17.8)	\$ (28.0)	\$ (22.3)	\$ (19.1)	\$ (16.4)	\$ (15.7)	\$ (15.8)	\$ (15.2)	\$ (13.7)	\$ (13.4)	\$ (177.4)	

City of Detroit
Ten-Year Plan of Adjustment
Restructuring and Reinvestment Initiatives - Consolidated by Department
Reorganization Costs

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
EXECUTIVE AGENCIES											
Administrative Hearings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance/Budget	(2.4)	(7.9)	(3.7)	(0.5)	(0.9)	(0.6)	(1.4)	(0.6)	(0.9)	(0.6)	(19.6)
Fire	(0.3)	-	-	-	-	-	-	-	-	-	(0.3)
General Services	-	(0.4)	-	-	-	-	-	-	-	-	(0.4)
Human Resources	-	(1.4)	(1.0)	-	-	-	-	-	-	-	(2.4)
Labor Relations	-	-	-	-	-	-	-	-	-	-	-
Human Rights / Board of Ethics	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	-	-
Law	-	(0.1)	-	-	-	-	-	-	-	-	(0.1)
Mayor's Office	-	-	-	-	-	-	-	-	-	-	-
Planning & Development	(0.6)	(6.8)	(0.8)	-	-	-	(1.0)	(1.0)	-	-	(10.2)
Police	-	(0.6)	(0.4)	-	-	-	-	-	-	-	(1.0)
Public Lighting	-	-	-	-	-	-	-	-	-	-	-
Public Works (Solid Waste)	-	-	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-	-	-
Vital Records (Health & Wellness)	-	-	-	-	-	-	-	-	-	-	-
LEGISLATIVE AGENCIES											
Auditor General / Inspector General	-	-	-	-	-	-	-	-	-	-	-
Board of Zoning Appeals	-	-	-	-	-	-	-	-	-	-	-
City Clerk	-	-	-	-	-	-	-	-	-	-	-
City Council	-	-	-	-	-	-	-	-	-	-	-
Election Commission	-	-	-	-	-	-	-	-	-	-	-
Ombudsman	-	-	-	-	-	-	-	-	-	-	-
OTHER AGENCIES											
Non-Departmental (36D Initiatives)	-	(1.0)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(3.7)
ENTERPRISE AGENCIES											
Airport	-	-	-	-	-	-	-	-	-	-	-
Buildings and Safety	-	-	-	-	-	-	-	-	-	-	-
DDOT - Transportation	-	-	-	-	-	-	-	-	-	-	-
Municipal Parking	-	-	-	-	-	-	-	-	-	-	-
OTHER											
Blight	-	-	-	-	-	-	-	-	-	-	-
TOTAL	\$ (3.2)	\$ (18.2)	\$ (6.3)	\$ (0.9)	\$ (1.2)	\$ (1.0)	\$ (2.7)	\$ (2.0)	\$ (1.2)	\$ (1.0)	\$ (37.7)

City of Detroit
Ten-Year Plan of Adjustment
Restructuring and Reinvestment Initiatives - Consolidated by Department
Surplus / (Deficit)

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total											
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023												
EXECUTIVE AGENCIES																						
Administrative Hearings	\$ -	\$ (0.5)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.6)											
Finance/Budget	(2.5)	(40.3)	(16.4)	(4.4)	(2.6)	(2.8)	(1.5)	(2.3)	(3.2)	(2.1)	(78.2)											
Fire	(10.6)	(28.6)	(17.8)	(6.2)	6.5	(8.9)	(3.6)	(1.1)	(0.0)	1.5	(68.7)											
General Services	(4.8)	(19.4)	(20.2)	(18.8)	(16.7)	(16.7)	(16.8)	(17.2)	(17.2)	(17.4)	(165.3)											
Human Resources	(0.0)	(3.9)	(5.2)	(3.2)	(3.3)	(3.3)	(3.4)	(3.4)	(3.5)	(3.5)	(32.9)											
Labor Relations	(0.0)	(0.3)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(6.8)											
Human Rights / Board of Ethics	-	(0.5)	(0.4)	(0.4)	(0.3)	(0.3)	(0.3)	(0.3)	(0.2)	(0.3)	(3.0)											
Human Services	-	-	-	-	-	-	-	-	-	-	-											
Law	(0.5)	1.5	1.0	1.0	0.9	0.9	0.8	0.8	0.7	0.7	7.8											
Mayor's Office	(1.3)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(2.1)											
Planning & Development	(1.0)	(8.5)	(1.8)	(1.0)	(1.0)	(1.0)	(2.1)	(2.1)	(1.1)	(1.1)	(20.6)											
Police	(14.0)	(48.3)	(41.5)	(19.6)	(18.5)	(17.5)	(20.7)	(20.5)	(20.3)	(20.6)	(241.6)											
Public Lighting	-	-	-	-	-	-	-	-	-	-	-											
Public Works (Solid Waste)	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.3)											
Recreation	(0.9)	(8.9)	(3.1)	(3.3)	(3.1)	(4.0)	(4.3)	(4.0)	(4.0)	(4.0)	(39.8)											
Vital Records (Health & Wellness)	(0.3)	(5.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(6.9)											
LEGISLATIVE AGENCIES																						
Auditor General / Inspector General	-	(0.4)	(0.4)	(0.4)	(0.4)	(0.5)	(0.6)	(0.5)	(0.5)	(0.5)	(4.2)											
Board of Zoning Appeals	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)											
City Clerk	(0.3)	(0.4)	(0.1)	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.7											
City Council	0.0	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	3.8											
Election Commission	0.0	0.1	(0.3)	(0.6)	(0.2)	0.0	(0.5)	(0.5)	(0.5)	(0.5)	(2.9)											
Ombudsman	-	(3.6)	(1.5)	(1.5)	(1.6)	(1.6)	(1.6)	(1.7)	(1.7)	(1.7)	(16.6)											
OTHER AGENCIES																						
Non-Departmental (36D Initiatives)	-	2.2	7.2	7.9	8.2	8.6	8.9	9.2	9.5	9.9	71.7											
ENTERPRISE AGENCIES																						
Airport	-	(1.3)	(5.7)	(8.5)	(8.2)	(0.7)	(0.7)	(0.7)	(0.7)	(0.8)	(27.3)											
Buildings and Safety	0.5	(4.5)	(0.3)	2.5	2.9	3.7	3.8	3.3	3.8	3.8	19.7											
DDOT - Transportation	(2.6)	(10.8)	(2.8)	(4.8)	(1.7)	0.9	5.1	4.9	8.5	8.5	5.1											
Municipal Parking	(0.1)	4.1	6.6	6.6	6.6	6.5	6.5	6.5	6.5	6.4	55.9											
OTHER																						
Blight	(0.2)	(69.3)	(70.5)	(76.0)	(76.0)	(76.0)	-	-	-	-	(367.9)											
TOTAL	\$	(38.7)	\$	(246.9)	\$	(173.9)	\$	(131.3)	\$	(109.0)	\$	(113.2)	\$	(31.5)	\$	(30.0)	\$	(24.4)	\$	(22.2)	\$	(921.1)

City of Detroit
Ten-Year Plan of Adjustment
Restructuring and Reinvestment Initiatives - Consolidated by Department
Incremental Headcount

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
EXECUTIVE AGENCIES										
Administrative Hearings	-	-	-	-	-	-	-	-	-	-
Finance/Budget	42	120	121	121	112	112	112	112	112	112
Fire	161	97	84	182	193	165	153	135	129	117
General Services	112	112	112	112	112	112	112	112	112	112
Human Resources	4	19	22	22	22	22	22	22	22	22
Labor Relations	2	3	11	11	11	11	11	11	11	11
Human Rights / Board of Ethics	-	6	6	6	6	6	6	6	6	6
Human Services	-	-	-	-	-	-	-	-	-	-
Law	-	9	17	17	17	17	17	17	17	17
Mayor's Office	31	31	31	31	31	31	31	31	31	31
Planning & Development	16	(32)	(34)	(34)	(34)	(34)	(34)	(34)	(34)	(34)
Police	125	250	250	175	162	149	149	149	149	149
Public Lighting	-	-	-	-	-	-	-	-	-	-
Public Works (Solid Waste)	-	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-	-
Vital Records (Health & Wellness)	-	-	-	-	-	-	-	-	-	-
LEGISLATIVE AGENCIES										
Auditor General / Inspector General	-	4	4	4	4	4	4	4	4	4
Board of Zoning Appeals	-	-	-	-	-	-	-	-	-	-
City Clerk	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
City Council	-	-	-	-	-	-	-	-	-	-
Election Commission	-	-	-	-	-	-	-	-	-	-
Ombudsman	-	13	20	20	20	20	20	20	20	20
OTHER AGENCIES										
Non-Departmental (36D Initiatives)	-	(15)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)
ENTERPRISE AGENCIES										
Airport	-	4	4	4	4	4	4	4	4	4
Buildings and Safety	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
DDOT - Transportation	-	-	50	113	131	133	134	138	149	163
Municipal Parking	1	7	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)
OTHER										
Blight	-	-	-	-	-	-	-	-	-	-
TOTAL	496	625	663	749	756	717	707	693	697	699

City of Detroit
Ten-Year Plan of Adjustment
Executive Agencies - Department Detail

City of Detroit

Ten-Year Plan of Adjustment

Restructuring and Reinvestment Initiatives - Executive Agencies

Department of Administrative Hearings (DAH)

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4. Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5. Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6. Other	-	-	-	-	-	-	-	-	-	-	-
7. Total Revenues	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
8. Permanent Labor	-	-	-	-	-	-	-	-	-	-	-
9. Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-
10. Labor Costs / Service Contracts	-	-	-	-	-	-	-	-	-	-	-
11. Active Benefits	-	-	-	-	-	-	-	-	-	-	-
12. Training	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)
13. Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14. Utilities	-	-	-	-	-	-	-	-	-	-	-
15. Purchased services	-	-	-	-	-	-	-	-	-	-	-
16. Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	-	-	-	-	-	-	-	-	-	-	-
22. Total Operating Expenditures	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)
23. Total Operating Surplus (Deficit)	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)
Reorganization / Investment											
24. Technology Infrastructure	-	(0.5)	-	-	-	-	-	-	-	-	(0.5)
25. Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-
26. Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27. Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28. Total Reorganization / Investment	-	(0.5)	-	(0.5)							
29. Total Surplus (Deficit)	\$ -	\$ -	\$ (0.5)	\$ (0.0)	\$ (0.6)						
30. Incremental Headcount (FTE)	-	-	-	-	-	-	-	-	-	-	-

City of Detroit**Ten-Year Plan of Adjustment****Restructuring and Reinvestment Initiatives - Executive Agencies****Department of Administrative Hearings (DAH)**

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. Total Revenues	-	
Expenditures		
8. Permanent Labor	-	
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	-	
11. Active Benefits	-	
12. Training	(0.1)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. Total Operating Expenditures	(0.1)	
23. Total Operating Surplus (Deficit)	(0.1)	
Reorganization / Investment		
24. Technology Infrastructure	(0.5)	Investment in case tracking system
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. Total Reorganization / Investment	\$ (0.5)	
29. Total Surplus (Deficit)	\$ (0.6)	
30. Incremental Headcount (FTE)	-	

City of Detroit

Ten-Year Plan of Adjustment

Restructuring and Reinvestment Initiatives - Executive Agencies

Finance Department (Finance)

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	1.2	4.9	4.9	5.2	5.2	5.2	5.2	5.2	5.2	5.2	47.5
3. b. Collection of Past Due	1.5	3.0	3.0	2.5	-	-	-	-	-	-	10.0
4. Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5. Grant Revenue	-	-	0.5	1.0	1.0	1.0	1.1	1.1	1.1	1.1	7.9
6. Other	-	-	-	-	-	-	-	-	-	-	-
7. Total Revenues	2.7	7.9	8.4	8.7	6.2	6.2	6.3	6.3	6.3	6.3	65.4
Expenditures											
8. Permanent Labor	(0.7)	(5.5)	(6.3)	(6.5)	(6.7)	(6.8)	(7.0)	(7.1)	(7.2)	(7.4)	(61.2)
9. Professional & Contract Services	(0.0)	0.7	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.9	7.6
10. Labor Costs / Service Contracts	(0.7)	(4.8)	(5.5)	(5.6)	(5.8)	(6.0)	(6.1)	(6.2)	(6.4)	(6.5)	(53.6)
11. Active Benefits	(0.3)	(2.5)	(2.8)	(2.9)	(3.0)	(3.1)	(3.1)	(3.2)	(3.3)	(3.3)	(27.5)
12. Training	(0.0)	(0.5)	(0.9)	(0.7)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(5.9)
13. Materials and Supplies	(0.0)	2.0	2.0	2.0	5.0	5.0	5.0	5.0	5.0	5.0	35.8
14. Utilities	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)
15. Purchased services	-	-	0.5	0.5	0.7	0.5	0.7	0.5	0.7	0.5	4.4
16. Risk management / insurance	-	-	3.0	3.0	2.5	2.5	2.0	2.0	1.5	1.5	18.0
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	(0.1)	-	-	-	-	-	-	-	-	-	(0.1)
22. Total Operating Expenditures	(1.1)	(5.8)	(3.8)	(3.8)	(1.3)	(1.8)	(2.2)	(2.7)	(3.1)	(3.6)	(29.1)
23. Total Operating Surplus (Deficit)	1.6	2.1	4.6	4.9	5.0	4.5	4.1	3.6	3.2	2.7	36.3
Reorganization / Investment											
24. Technology Infrastructure	(1.7)	(34.6)	(17.3)	(8.8)	(6.7)	(6.6)	(4.2)	(5.3)	(5.5)	(4.2)	(94.8)
25. Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-
26. Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27. Reorganization Costs	(2.4)	(7.9)	(3.7)	(0.5)	(0.9)	(0.6)	(1.4)	(0.6)	(0.9)	(0.6)	(19.6)
28. Total Reorganization / Investment	(4.1)	(42.4)	(21.0)	(9.3)	(7.6)	(7.3)	(5.6)	(5.9)	(6.4)	(4.8)	(114.5)
29. Total Surplus (Deficit)	\$ (2.5)	\$ (40.3)	\$ (16.4)	\$ (4.4)	\$ (2.6)	\$ (2.8)	\$ (1.5)	\$ (2.3)	\$ (3.2)	\$ (2.1)	\$ (78.2)
30. Incremental Headcount (FTE)	42	120	121	121	112						

City of Detroit

Ten-Year Plan of Adjustment

Restructuring and Reinvestment Initiatives - Executive Agencies

Finance Department (Finance)

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	47.5	Incremental collections primarily related to Income Tax non-filer project and Income Tax Task Force (\$30.6MM); incremental revenue from Treasury related to additional staffing for collection activities (\$13.5MM), additional Treasury collections related to the hiring of a third-party collection agency (\$3.4MM)
3. b. Collection of Past Due	10.0	Collection of past due income tax receivables, net of 3rd party collection fees
4. Pricing / Fees	-	
5. Grant Revenue	7.9	Additional grant related revenue from establishment of a Grants administration function
6. Other	-	
7. Total Revenues	<u>65.4</u>	
Expenditures		
8. Permanent Labor	(61.2)	FTE increases - Grants (27), Treasury (25), ITS (15), Accounting and Finance Admin. (14), Risk Management and Workers' Compensation (13), Assessing (6), Income Tax (7) and Purchasing (5)
9. Professional & Contract Services	7.6	Reduction to income tax contractual services subsequent to implementation of CityTax software solution
10. Labor Costs / Service Contracts	<u>(53.6)</u>	
11. Active Benefits	(27.5)	Benefits at 45.0% of Permanent Labor costs
12. Training	(5.9)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	35.8	Purchase savings generated from process related enhancements, consolidation of vendors, and other Purchasing Division restructuring initiatives
14. Utilities	(0.2)	Grant related
15. Purchased services	4.4	Savings related to phasing out of third party accounting related projects
16. Risk management / insurance	18.0	Estimated savings related to a improved risk management function and workers' compensation claim process
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	(0.1)	
22. Total Operating Expenditures	<u>(29.1)</u>	
23. Total Operating Surplus (Deficit)	<u>36.3</u>	
Reorganization / Investment		
24. Technology Infrastructure	(94.8)	Incremental IT costs are primarily related to new ERP system (\$29.0MM), hardware upgrades (\$12.7MM), Data Center Back-up (\$10.9MM), software upgrades (\$10.4MM), implementation of CityTax (\$5.6MM), installation of a document management system (\$5.4MM), other infrastructure (\$4.2MM), enhanced security system (\$3.8MM), and Workbrain upgrades (\$3.6MM)
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	<u>(19.6)</u>	Primarily related to Assessing Division Corrective Action Plan (\$15.5M) and Treasury restructuring project
28. Total Reorganization / Investment	<u>(114.5)</u>	
29. Total Surplus (Deficit)	<u>\$ (78.2)</u>	
30. Incremental Headcount (FTE)	112	

City of Detroit

Ten-Year Plan of Adjustment

Restructuring and Reinvestment Initiatives - Executive Agencies

Fire Department (DFD)

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	0.9	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.7	3.7	33.7
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4. Pricing / Fees	-	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	8.2
5. Grant Revenue	1.1	3.5	2.0	13.7	14.4	2.0	2.0	2.0	2.0	2.0	44.8
6. Other	-	0.1	0.1	0.1	0.1	0.1	-	-	-	-	0.4
7. Total Revenues	2.0	8.1	6.6	18.3	19.0	6.7	6.6	6.6	6.6	6.6	87.0
Expenditures											
8. Permanent Labor	(1.7)	(5.8)	(2.5)	(4.2)	0.1	2.2	0.9	2.6	2.1	2.8	(3.5)
9. Professional & Contract Services	(0.1)	-	-	-	-	-	-	-	-	-	(0.1)
10. Labor Costs / Service Contracts	(1.9)	(5.8)	(2.5)	(4.2)	0.1	2.2	0.9	2.6	2.1	2.8	(3.6)
11. Active Benefits	(0.8)	(1.9)	(0.0)	(2.1)	(0.2)	0.7	0.1	0.8	0.6	0.9	(1.91)
12. Training	(0.3)	(4.1)	(3.7)	(1.6)	(0.7)	(0.6)	(0.5)	(0.6)	(0.7)	(0.4)	(13.6)
13. Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14. Utilities	-	-	-	-	-	-	-	-	-	-	-
15. Purchased services	-	-	-	-	-	-	-	-	-	-	-
16. Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	-	-	-	-	-	-	-	-	-	-	-
22. Total Operating Expenditures	(3.0)	(11.9)	(6.3)	(7.9)	(0.9)	2.2	0.5	2.8	2.0	3.3	(19.1)
23. Total Operating Surplus (Deficit)	(1.0)	(3.8)	0.3	10.4	18.1	8.9	7.0	9.4	8.6	9.8	67.9
Reorganization / Investment											
24. Technology Infrastructure	-	(1.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.8)	(0.4)	(0.2)	(0.2)	(3.5)
25. Capital Expenditures	(3.1)	(11.9)	(8.9)	(10.5)	(5.8)	(12.7)	(4.8)	(5.6)	(5.5)	(5.5)	(74.3)
26. Other Infrastructure (Fleet)	(6.2)	(11.7)	(9.0)	(5.9)	(5.7)	(4.9)	(5.1)	(4.5)	(3.0)	(2.7)	(58.6)
27. Reorganization Costs	(0.3)	-	-	-	-	-	-	-	-	-	(0.3)
28. Total Reorganization / Investment	(9.6)	(24.9)	(18.1)	(16.6)	(11.6)	(17.8)	(10.6)	(10.5)	(8.6)	(8.4)	(136.6)
29. Total Surplus (Deficit)	\$ (10.6)	\$ (28.6)	\$ (17.8)	\$ (6.2)	\$ 6.5	\$ (8.9)	\$ (3.6)	\$ (1.1)	\$ (0.0)	\$ 1.5	\$ (68.7)
30. Incremental Headcount (FTE)	161	97	84	182	193	165	153	135	129	117	117

City of Detroit**Ten-Year Plan of Adjustment****Restructuring and Reinvestment Initiatives - Executive Agencies****Fire Department (DFD)**

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	33.7	Increased collections from additional EMS and fleet personnel (\$26.8MM) and increased Fire Marshall personnel (\$6.9MM)
3. b. Collection of Past Due	-	
4. Pricing / Fees	8.2	Includes fire recovery billing for false alarms, vehicle fires, vehicle accidents
5. Grant Revenue	44.8	Assumes ability to receive SAFER grant funding in FY '17 and FY '18 and continued access to \$2.0MM annually from FEMA grants for equipment related training
6. Other	0.4	Sale of closed facilities
7. Total Revenue	<u>87.0</u>	
Expenditures		
8. Permanent Labor	(3.5)	Labor estimate includes ideal staffing levels while taking into account attrition, efficiencies, reductions in overtime, malfunctioning department EMT / SAFER grant requirements
9. Professional & Contract Services	(0.1)	
10. Labor Costs / Service Contracts	<u>(3.6)</u>	
11. Active Benefits	(1.9)	Increased headcount and overtime assumptions
12. Training	(13.6)	Training cost for all civilian department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program; Cross-training for uniform personnel (Medical First Responders and Fire Fighting)
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. Total Operating Expenditures	<u>(19.1)</u>	
23. Total Operating Surplus (Deficit)	<u>67.9</u>	
Reorganization / Investment		
24. Technology Infrastructure	(3.5)	Incremental costs for Records Management System
25. Capital Expenditures	(74.3)	Repair and maintenance of existing facilities (\$34.3MM), 7 new firehouses totaling (\$21.0MM) and fleet equipment, turnout gear and breathing units replacement programs (\$19.0MM)
26. Other Infrastructure (Fleet)	(58.6)	Implementation of apparatus (fleet) replacement program of approximately 17 vehicles per year as well as preventative maintenance program
27. Reorganization Costs	<u>(0.3)</u>	
28. Total Reorganization / Investment	<u>(136.6)</u>	
29. Total Surplus (Deficit)	<u>\$ (68.7)</u>	
30. Incremental Headcount (FTE)	117	

City of Detroit

Ten-Year Plan of Adjustment

Restructuring and Reinvestment Initiatives - Executive Agencies

General Services Department (GSD)

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4. Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5. Grant Revenue	1.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	20.3
6. Other	-	-	-	-	-	-	-	-	-	-	-
7. Total Revenues	1.1	2.1	20.3								
Expenditures											
8. Permanent Labor	(0.7)	(2.3)	(4.4)	(4.5)	(4.7)	(4.8)	(4.9)	(5.0)	(5.1)	(5.2)	(41.6)
9. Professional & Contract Services	0.2	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	5.2
10. Labor Costs / Service Contracts	(0.5)	(1.9)	(3.9)	(4.0)	(4.1)	(4.2)	(4.3)	(4.4)	(4.5)	(4.6)	(36.4)
11. Active Benefits	(0.3)	(1.1)	(2.0)	(2.0)	(2.1)	(2.2)	(2.2)	(2.2)	(2.3)	(2.3)	(18.7)
12. Training	-	(0.3)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(4.9)
13. Materials and Supplies	(1.2)	(5.5)	(7.3)	(7.3)	(7.3)	(7.3)	(7.3)	(7.3)	(7.3)	(7.3)	(65.1)
14. Utilities	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(2.4)
15. Purchased services	-	-	-	-	-	-	-	-	-	-	-
16. Risk management / insurance	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.7
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	0.2	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	4.1
22. Total Operating Expenditures	(2.1)	(8.5)	(13.5)	(13.6)	(13.8)	(14.0)	(14.1)	(14.2)	(14.4)	(14.5)	(122.7)
23. Total Operating Surplus (Deficit)	(1.0)	(6.4)	(11.3)	(11.5)	(11.7)	(11.8)	(12.0)	(12.1)	(12.3)	(12.4)	(102.4)
Reorganization / Investment											
24. Technology Infrastructure	-	-	-	-	-	-	-	-	-	-	-
25. Capital Expenditures	(1.7)	(8.5)	(5.7)	(4.2)	(4.5)	(4.3)	(4.3)	(4.5)	(4.4)	(4.4)	(46.4)
26. Other Infrastructure (Fleet)	(2.1)	(4.2)	(3.1)	(3.1)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(16.1)
27. Reorganization Costs	-	(0.4)	-	-	-	-	-	-	-	-	(0.4)
28. Total Reorganization / Investment	(3.8)	(13.1)	(8.9)	(7.3)	(5.1)	(4.9)	(4.9)	(5.1)	(5.0)	(5.0)	(62.9)
29. Total Surplus (Deficit)	\$ (4.8)	\$ (19.4)	\$ (20.2)	\$ (18.8)	\$ (16.7)	\$ (16.7)	\$ (16.8)	\$ (17.2)	\$ (17.2)	\$ (17.4)	\$ (165.3)
30. Incremental Headcount (FTE)	112	112	112	112	112	112	112	112	112	112	112

City of Detroit

Ten-Year Plan of Adjustment

Restructuring and Reinvestment Initiatives - Executive Agencies

General Services Department (GSD)

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	20.3	Street fund reimbursement of additional employees and expenses
6. Other	-	
7. Total Revenues	20.3	
Expenditures		
8. Permanent Labor	(41.6)	Additional employees to reach standard level of service delivery. Assumes Solid Waste and Custodial Services privatization to enhance service and / or reduce cost beginning Q4 FY '14. Assumes no additional outsourcing being evaluated for all divisions.
9. Professional & Contract Services	5.2	Increased professional and contract services to achieve standard level of services
10. Labor Costs / Service Contracts	<u>(36.4)</u>	
11. Active Benefits	(18.7)	Benefits at 45.0% of Permanent Labor costs
12. Training	(4.9)	Training cost for all GSD employees - \$2k per EE through FY '16, \$1.5k thereafter
13. Materials and Supplies	(65.1)	Additional materials and supplies required to achieve required level of service; i.e. Building supplies and expenses (\$1.0MM), fleet maintenance supplies and expenses (excluding solid waste) (\$4.3MM); support additional building and grounds maintenance requirements (\$1.7MM); increased fuel cost / usage (\$0.4MM)
14. Utilities	(2.4)	
15. Purchased services	-	
16. Risk management / insurance	0.7	Reduction of long term absences with improved risk management practices
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	4.1	
22. Total Operating Expenditures	(122.7)	
23. Total Operating Surplus (Deficit)	(102.4)	
Reorganization / Investment		
24. Technology Infrastructure	-	
25. Capital Expenditures	(46.4)	Facility improvements repairs / upgrades (\$27.7MM) and additional facility space consolidation (\$18.7MM)
26. Other Infrastructure (Fleet)	(16.1)	Replacement / refresh of vehicles (\$6MM) and equipment and upgrade parks (\$10MM)
27. Reorganization Costs	(0.4)	
28. Total Reorganization / Investment	(62.9)	
29. Total Surplus (Deficit)	\$ (165.3)	
30. Incremental Headcount (FTE)	112	

City of Detroit
10-Year Plan of Adjustment
Restructuring / Reinvestment Initiatives
Human Resources Department

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4. Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5. Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6. Other	-	-	-	-	-	-	-	-	-	-	-
7. Total Revenues	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
8. Permanent Labor	(0.0)	(0.9)	(1.3)	(1.4)	(1.4)	(1.4)	(1.5)	(1.5)	(1.5)	(1.5)	(12.5)
9. Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-
10. Labor Costs / Service Contracts	(0.0)	(0.9)	(1.3)	(1.4)	(1.4)	(1.4)	(1.5)	(1.5)	(1.5)	(1.5)	(12.5)
11. Active Benefits	(0.0)	(0.4)	(0.6)	(0.6)	(0.6)	(0.6)	(0.7)	(0.7)	(0.7)	(0.7)	(5.6)
12. Training	-	(0.4)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(6.6)
13. Materials and Supplies	-	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(2.6)
14. Utilities	-	-	-	-	-	-	-	-	-	-	-
15. Purchased services	-	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.9)
16. Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	-	-	-	-	-	-	-	-	-	-	-
22. Total Operating Expenditures	(0.0)	(2.0)	(3.1)	(3.1)	(3.2)	(3.2)	(3.3)	(3.3)	(3.4)	(3.4)	(28.2)
23. Total Operating Surplus (Deficit)	(0.0)	(2.0)	(3.1)	(3.1)	(3.2)	(3.2)	(3.3)	(3.3)	(3.4)	(3.4)	(28.2)
Reorganization / Investment											
24. Technology Infrastructure	-	(0.5)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(1.3)
25. Capital Expenditures	-	-	(1.0)	-	-	-	-	-	-	-	(1.0)
26. Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27. Reorganization Costs	-	(1.4)	(1.0)	-	-	-	-	-	-	-	(2.4)
28. Total Reorganization / Investment	-	(1.9)	(2.1)	(0.1)	(4.7)						
29. Total Surplus (Deficit)	\$ (0.0)	\$ (3.9)	\$ (5.2)	\$ (3.2)	\$ (3.3)	\$ (3.3)	\$ (3.4)	\$ (3.4)	\$ (3.5)	\$ (3.5)	\$ (32.9)
30. Incremental Headcount (FTE)	4	19	22								

City of Detroit**Ten-Year Plan of Adjustment****Restructuring and Reinvestment Initiatives - Executive Agencies****Human Resources Department (HR)**

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. Total Revenues	<u>-</u>	
Expenditures		
8. Permanent Labor	(12.5)	FTE increases - Administration (1), Records (2), Central Services (2), Employee Services (3), Recruitment (7), Career Development (5), and Testing (2). FTE increases primarily focused on establishing a functioning recruitment, and selection and training function
9. Professional & Contract Services	<u>-</u>	
10. Labor Costs / Service Contracts	<u>(12.5)</u>	
11. Active Benefits	(5.6)	Benefits at 45.0% of Permanent Labor costs
12. Training	(6.6)	Training cost for all HR employees - \$2.0k per employee through FY '16, \$1.5k thereafter and also includes \$600k annual City-wide HR training
13. Materials and Supplies	(2.6)	Estimated training and test development materials and supplies
14. Utilities	-	
15. Purchased services	(0.9)	Estimated cost for recruitment advertising budget
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. Total Operating Expenditures	<u>(28.2)</u>	
23. Total Operating Surplus (Deficit)	<u>(28.2)</u>	
Reorganization / Investment		
24. Technology Infrastructure	(1.3)	Learning center one-time IT costs and related maintenance
25. Capital Expenditures	(1.0)	Estimated capital for training location (\$1.0MM)
26. Other Infrastructure	-	
27. Reorganization Costs	(2.4)	Cultural Change Agent engagement, and job description / classification and market compensation study
28. Total Reorganization / Investment	<u>(4.7)</u>	
29. Total Surplus (Deficit)	<u>\$ (32.9)</u>	
30. Incremental Headcount (FTE)	22.0	

City of Detroit

Ten-Year Plan of Adjustment

Restructuring and Reinvestment Initiatives - Executive Agencies

Human Resources Department - Labor Relations Division (LR)

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4. Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5. Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6. Other	-	-	-	-	-	-	-	-	-	-	-
7. Total Revenues	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
8. Permanent Labor	(0.0)	(0.1)	(0.4)	(0.4)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(0.5)	(3.7)
9. Professional & Contract Services	-	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.9)
10. Labor Costs / Service Contracts	(0.0)	(0.2)	(0.5)	(0.5)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(4.6)
11. Active Benefits	(0.0)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(1.7)
12. Training	-	(0.0)	(0.1)	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.5)
13. Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14. Utilities	-	-	-	-	-	-	-	-	-	-	-
15. Purchased services	-	-	-	-	-	-	-	-	-	-	-
16. Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	-	-	-	-	-	-	-	-	-	-	-
22. Total Operating Expenditures	(0.0)	(0.3)	(0.8)	(6.8)							
23. Total Operating Surplus (Deficit)	(0.0)	(0.3)	(0.8)	(6.8)							
Reorganization / Investment											
24. Technology Infrastructure	-	-	-	-	-	-	-	-	-	-	-
25. Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-
26. Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27. Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28. Total Reorganization / Investment	-	-	-	-	-	-	-	-	-	-	-
29. Total Surplus (Deficit)	\$ (0.0)	\$ (0.3)	\$ (0.8)	\$ (6.8)							
30. Incremental Headcount (FTE)	2	3	11								

City of Detroit**Ten-Year Plan of Adjustment****Restructuring and Reinvestment Initiatives - Executive Agencies****Human Resources Department - Labor Relations Division (LR)**

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. Total Revenues	<u>-</u>	
Expenditures		
8. Permanent Labor	(3.7)	Addition of 11 employees for labor relations and benefits functions. FTE increase primarily relates to establishing proper oversight, monitoring, and compliance with union contracts
9. Professional & Contract Services	<u>(0.9)</u>	
10. Labor Costs / Service Contracts	<u>(4.6)</u>	
11. Active Benefits	(1.7)	Benefits at 45.0% of Permanent Labor costs
12. Training	(0.5)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. Total Operating Expenditures	<u>(6.8)</u>	
23. Total Operating Surplus (Deficit)	<u>(6.8)</u>	
Reorganization / Investment		
24. Technology Infrastructure	-	
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. Total Reorganization / Investment	<u>-</u>	
29. Total Surplus (Deficit)	<u>\$ (6.8)</u>	
30. Incremental Headcount (FTE)	11	

City of Detroit

Ten-Year Plan of Adjustment

Restructuring and Reinvestment Initiatives - Executive Agencies

Human Rights / Board of Ethics Department (Human Rights)

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	-	-	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.4	2.5
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4. Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5. Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6. Other	-	-	-	-	-	-	-	-	-	-	-
7. Total Revenues	-	-	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.4	2.5
Expenditures											
8. Permanent Labor	-	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(3.1)
9. Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-
10. Labor Costs / Service Contracts	-	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(3.1)
11. Active Benefits	-	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(1.4)
12. Training	-	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.9)
13. Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14. Utilities	-	-	-	-	-	-	-	-	-	-	-
15. Purchased services	-	-	-	-	-	-	-	-	-	-	-
16. Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	-	-	-	-	-	-	-	-	-	-	-
22. Total Operating Expenditures	-	(0.4)	(0.6)	(0.7)	(5.4)						
23. Total Operating Surplus (Deficit)	-	(0.4)	(0.4)	(0.4)	(0.3)	(0.3)	(0.3)	(0.3)	(0.2)	(0.3)	(2.9)
Reorganization / Investment											
24. Technology Infrastructure	-	(0.1)	-	-	-	-	-	-	-	-	(0.1)
25. Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-
26. Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27. Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28. Total Reorganization / Investment	-	(0.1)	-	(0.1)							
29. Total Surplus (Deficit)	\$ -	\$ (0.5)	\$ (0.4)	\$ (0.4)	\$ (0.3)	\$ (0.3)	\$ (0.3)	\$ (0.3)	\$ (0.2)	\$ (0.3)	\$ (3.0)
30. Incremental Headcount (FTE)	-	6									

City of Detroit**Ten-Year Plan of Adjustment****Restructuring and Reinvestment Initiatives - Executive Agencies****Human Rights / Board of Ethics Department (Human Rights)**

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	2.5	Increased fees from Detroit based businesses
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. Total Revenues	2.5	
Expenditures		
8. Permanent Labor	(3.1)	Addition of 6 employees to ensure compliance from various parties with City's ethics and human rights policies
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	<u>(3.1)</u>	
11. Active Benefits	(1.4)	Benefits at 45.0% of Permanent Labor costs
12. Training	(0.9)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program; Includes \$100.0k annually for City-wide ethics training
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. Total Operating Expenditures	(5.4)	
23. Total Operating Surplus (Deficit)	(2.9)	
Reorganization / Investment		
24. Technology Infrastructure	(0.1)	One time IT costs
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. Total Reorganization / Investment	(0.1)	
29. Total Surplus (Deficit)	\$ (3.0)	
30. Incremental Headcount (FTE)	6	

City of Detroit
Ten-Year Plan of Adjustment
Restructuring and Reinvestment Initiatives - Executive Agencies
Law Department (Law)

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total					
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023						
Revenues																
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
2. a. Increased Collection Rate	-	-	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	4.4					
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-					
4. Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-					
5. Grant Revenue	-	-	-	-	-	-	-	-	-	-	-					
6. Other	-	-	-	-	-	-	-	-	-	-	-					
7. Total Revenues	-	-	0.6	4.4												
Expenditures																
8. Permanent Labor	-	(0.7)	(1.5)	(1.5)	(1.5)	(1.6)	(1.6)	(1.6)	(1.7)	(1.7)	(13.4)					
9. Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-					
10. Labor Costs / Service Contracts	-	(0.7)	(1.5)	(1.5)	(1.5)	(1.6)	(1.6)	(1.6)	(1.7)	(1.7)	(13.4)					
11. Active Benefits	-	(0.3)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.8)	(6.0)					
12. Training	-	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(1.4)					
13. Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-					
14. Utilities	-	-	-	-	-	-	-	-	-	-	-					
15. Purchased services	-	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	6.8					
16. Risk management / insurance	-	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	18.0					
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-					
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-					
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-					
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-					
21. All Other	-	-	-	-	-	-	-	-	-	-	-					
22. Total Operating Expenditures	-	1.6	0.4	0.4	0.4	0.3	0.3	0.2	0.2	0.1	4.0					
23. Total Operating Surplus (Deficit)	-	1.6	1.0	1.0	0.9	0.9	0.8	0.8	0.7	0.7	8.4					
Reorganization / Investment																
24. Technology Infrastructure	(0.5)	-	-	-	-	-	-	-	-	-	(0.5)					
25. Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-					
26. Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-					
27. Reorganization Costs	-	(0.1)	-	-	-	-	-	-	-	-	(0.1)					
28. Total Reorganization / Investment	(0.5)	(0.1)	-	(0.6)												
29. Total Surplus (Deficit)	\$	(0.5)	\$	1.5	\$	1.0	\$	0.9	\$	0.8	\$	0.7	\$	0.7	\$	7.8
30. Incremental Headcount (FTE)	-	9	17	17	17	17	17	17	17	17	17	17	17	17	17	17

City of Detroit**Ten-Year Plan of Adjustment****Restructuring and Reinvestment Initiatives - Executive Agencies****Law Department (Law)**

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	4.4	Assumes annual improvement to collections due to additional internal legal labor resources
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. Total Revenues	4.4	
Expenditures		
8. Permanent Labor	(13.4)	17 additional employees primarily dedicated to aggressively pursuing receivable collection efforts and to more rigorously defend City against certain legal actions
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	<u>(13.4)</u>	
11. Active Benefits	(6.0)	Benefits at 45.0% of Permanent Labor costs
12. Training	(1.4)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	6.8	Assumes \$750.0k annual reduction in outside legal costs due to additional internal labor resources
16. Risk management / insurance	18.0	Assumes \$2.0MM annual reduction in lawsuit settlements as a result of additional internal labor resources
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. Total Operating Expenditures	4.0	
23. Total Operating Surplus (Deficit)	8.4	
Reorganization / Investment		
24. Technology Infrastructure	(0.5)	Purchase of City Law IT application
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	<u>(0.1)</u>	Implementation cost of City Law IT application
28. Total Reorganization / Investment	(0.6)	
29. Total Surplus (Deficit)	\$ 7.8	
30. Incremental Headcount (FTE)	17	

City of Detroit

Ten-Year Plan of Adjustment

Restructuring and Reinvestment Initiatives - Executive Agencies

Mayor's Office

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4. Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5. Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6. Other	-	-	-	-	-	-	-	-	-	-	-
7. Total Revenues	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
8. Permanent Labor	(0.8)	(1.3)	(1.3)	(1.3)	(1.4)	(1.4)	(1.4)	(1.4)	(1.5)	(1.5)	(13.3)
9. Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-
10. Labor Costs / Service Contracts	(0.8)	(1.3)	(1.3)	(1.3)	(1.4)	(1.4)	(1.4)	(1.4)	(1.5)	(1.5)	(13.3)
11. Active Benefits	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.7)	(0.7)	(6.1)
12. Training	-	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.7)
13. Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14. Utilities	-	-	-	-	-	-	-	-	-	-	-
15. Purchased services	-	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.6
16. Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	-	1.8	1.8	1.8	1.9	1.9	2.0	2.0	2.1	2.1	17.4
22. Total Operating Expenditures	(1.3)	(0.1)	(2.1)								
23. Total Operating Surplus (Deficit)	(1.3)	(0.1)	(2.1)								
Reorganization / Investment											
24. Technology Infrastructure	-	-	-	-	-	-	-	-	-	-	-
25. Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-
26. Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27. Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28. Total Reorganization / Investment	-	-	-	-	-	-	-	-	-	-	-
29. Total Surplus (Deficit)	\$ (1.3)	\$ (0.1)	\$ (2.1)								
30. Incremental Headcount (FTE)	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0

City of Detroit**Ten-Year Plan of Adjustment****Restructuring and Reinvestment Initiatives - Executive Agencies****Mayor's Office**

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. Total Revenues	<u>-</u>	
Expenditures		
8. Permanent Labor	(13.3)	Additional personnel in new Mayor's team for Neighborhoods and Lean Process Improvement
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	<u>(13.3)</u>	
11. Active Benefits	(6.1)	Benefits at 45.0% of Permanent Labor
12. Training	(0.7)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	0.6	Reduction in Personnel Service Contractors on Mayor's staff
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	17.4	City-wide savings impact resulting from additional personnel in new Mayor's team for Neighborhoods and Lean Process Improvement
22. Total Operating Expenditures	<u>(2.1)</u>	
23. Total Operating Surplus (Deficit)	<u>(2.1)</u>	
Reorganization / Investment		
24. Technology Infrastructure	-	
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. Total Reorganization / Investment	<u>-</u>	
29. Total Surplus (Deficit)	<u>\$ (2.1)</u>	
30. Incremental Headcount (FTE)	31.0	

City of Detroit

Ten-Year Plan of Adjustment

Restructuring and Reinvestment Initiatives - Executive Agencies

Planning and Development Department (PDD)

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4. Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5. Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6. Other	-	-	-	-	-	-	-	-	-	-	-
7. Total Revenues	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
8. Permanent Labor	(0.3)	(0.8)	(0.7)	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(7.3)
9. Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-
10. Labor Costs / Service Contracts	(0.3)	(0.8)	(0.7)	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(7.3)
11. Active Benefits	(0.1)	(0.4)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(3.3)
12. Training	-	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(1.0)
13. Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14. Utilities	-	-	-	-	-	-	-	-	-	-	-
15. Purchased services	-	-	-	-	-	-	-	-	-	-	-
16. Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	-	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	1.9
22. Total Operating Expenditures	(0.4)	(1.2)	(1.0)	(0.9)	(1.0)	(1.0)	(1.0)	(1.0)	(1.1)	(1.1)	(9.6)
23. Total Operating Surplus (Deficit)	(0.4)	(1.2)	(1.0)	(0.9)	(1.0)	(1.0)	(1.0)	(1.0)	(1.1)	(1.1)	(9.6)
Reorganization / Investment											
24. Technology Infrastructure	-	(0.6)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.8)
25. Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-
26. Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27. Reorganization Costs	(0.6)	(6.8)	(0.8)	-	-	-	(1.0)	(1.0)	-	-	(10.2)
28. Total Reorganization / Investment	(0.6)	(7.3)	(0.9)	(0.0)	(0.0)	(0.0)	(1.0)	(1.0)	(0.0)	(0.0)	(11.0)
29. Total Surplus (Deficit)	\$ (1.0)	\$ (8.5)	\$ (1.8)	\$ (1.0)	\$ (1.0)	\$ (1.0)	\$ (2.1)	\$ (2.1)	\$ (1.1)	\$ (1.1)	\$ (20.6)
30. Incremental Headcount (FTE)	16	(32)	(34)								

City of Detroit**Ten-Year Plan of Adjustment****Restructuring and Reinvestment Initiatives - Executive Agencies****Planning and Development Department (PDD)**

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. Total Revenues	<u>-</u>	
Expenditures	-	
8. Permanent Labor	(7.3)	Hire City planning and other labor resources, transfer of personnel from City Council to PDD, efficiency improvements from grants management consolidation, and service delivery changes, and privatization of Real Estate, development (portion), neighborhood support (portion), and housing (portion) divisions
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	<u>(7.3)</u>	
11. Active Benefits	(3.3)	Benefits at 45.0% of Permanent Labor costs
12. Training	(1.0)	Training cost for all department employees - \$2.0k per employee through FY 15 (starting Jan-15)' & '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	1.9	Savings due to PDD moving facilities from Cadillac Tower to CAYMC
22. Total Operating Expenditures	<u>(9.6)</u>	
23. Total Operating Surplus (Deficit)	<u>(9.6)</u>	
Reorganization / Investment		
24. Technology Infrastructure	(0.8)	IT infrastructure investment
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	(10.2)	Update master plan and zoning ordinance, develop investment strategy (\$4.7MM), surge resources (accounting staff / consultants) (\$1.9MM), service / delivery model change (\$2.2MM) and PDD facility consolidation (\$1.4MM)
28. Total Reorganization / Investment	<u>(11.0)</u>	
29. Total Surplus (Deficit)	<u>\$ (20.6)</u>	
30. Incremental Headcount (FTE)	<u>(34)</u>	

City of Detroit
Ten-Year Plan of Adjustment
Restructuring and Reinvestment Initiatives - Executive Agencies
Police Department (DPD)

(\$ in millions)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Revenues											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4. Pricing / Fees	-	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	18.0
5. Grant Revenue	-	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	14.6
6. Other	-	-	-	-	-	-	-	-	-	-	-
7. Total Revenues	-	3.6	32.6								
Expenditures											
8. Permanent Labor	(1.5)	(8.8)	(9.4)	(5.9)	(5.1)	(4.4)	(4.5)	(4.6)	(4.7)	(4.8)	(53.5)
9. Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-
10. Labor Costs / Service Contracts	(1.5)	(8.8)	(9.4)	(5.9)	(5.1)	(4.4)	(4.5)	(4.6)	(4.7)	(4.8)	(53.5)
11. Active Benefits	(0.6)	(3.6)	(3.8)	(2.4)	(2.0)	(1.8)	(1.8)	(1.9)	(1.9)	(1.9)	(21.7)
12. Training	-	(0.5)	(0.9)	(0.6)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(5.1)
13. Materials and Supplies	(0.1)	(1.3)	(3.6)	(1.6)	(1.6)	(1.6)	(1.8)	(1.5)	(1.5)	(1.6)	(16.2)
14. Utilities	-	-	-	-	-	-	-	-	-	-	-
15. Purchased services	(0.1)	(0.2)	(0.1)	(0.3)	(0.1)	(0.3)	(0.1)	(0.3)	(0.1)	(0.3)	(1.9)
16. Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	-	(0.1)	(0.2)	(0.2)	(0.1)	(0.1)	(0.2)	(0.0)	0.0	0.0	(0.8)
22. Total Operating Expenditures	(2.2)	(14.4)	(17.9)	(10.9)	(9.4)	(8.8)	(8.9)	(8.9)	(8.7)	(9.1)	(99.3)
23. Total Operating Surplus (Deficit)	(2.2)	(10.8)	(14.3)	(7.3)	(5.8)	(5.1)	(5.3)	(5.2)	(5.1)	(5.4)	(66.7)
Reorganization / Investment											
24. Technology Infrastructure	(0.9)	(12.2)	(10.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(38.4)
25. Capital Expenditures	(1.4)	(13.0)	(6.5)	(0.1)	(0.5)	(0.2)	(3.3)	(3.1)	(3.0)	(3.0)	(34.2)
26. Other Infrastructure (Fleet)	(9.5)	(11.7)	(10.0)	(10.0)	(10.0)	(10.0)	(10.0)	(10.0)	(10.0)	(10.0)	(101.3)
27. Reorganization Costs	-	(0.6)	(0.4)	-	-	-	-	-	-	-	(1.0)
28. Total Reorganization / Investment	(11.8)	(37.5)	(27.2)	(12.3)	(12.7)	(12.3)	(15.4)	(15.3)	(15.2)	(15.2)	(174.9)
29. Total Surplus (Deficit)	\$ (14.0)	\$ (48.3)	\$ (41.5)	\$ (19.6)	\$ (18.5)	\$ (17.5)	\$ (20.7)	\$ (20.5)	\$ (20.3)	\$ (20.6)	\$ (241.6)
30. Incremental Headcount (FTE)	125	250	250	175	162	149	149	149	149	149	149

City of Detroit

Ten-Year Plan of Adjustment

Restructuring and Reinvestment Initiatives - Executive Agencies

Police Department (DPD)

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	18.0	Increased collections from false alarm calls, new cost recovery, and adoption of State Motor Vehicle Code for greater capture of moving violation fees
5. Grant Revenue	14.6	Anticipated additional grant revenue through identification of new Federal, State, Foundation or other grants
6. Other	-	
7. Total Revenue	32.6	
Expenditures		
8. Permanent Labor	(53.5)	Increased labor cost associated with hiring of 250 civilian positions and redeployment of uniform personnel. Civilianization costs offset by savings due to attrition of senior uniform personnel and hiring of less experienced uniform personnel (\$17.6MM in total savings). Reduction of civilians through efficiency gains following implementation of fully integrated public safety IT system
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	(53.5)	
11. Active Benefits	(21.7)	Benefits at 40.5% of Permanent Labor costs (civilians)
12. Training	(5.1)	Training cost for all DPD civilian employees - \$2.0k per EE through FY '16, \$1.5k thereafter
13. Materials and Supplies	(16.2)	Increased replacement cost of tasers / cartridges (\$5.2MM), vests (\$3.1MM), body cameras (\$1.9MM) and other misc. spend (\$6.0MM)
14. Utilities	-	
15. Purchased services	(1.9)	Promotional exams (\$250k every two years) and animal control security (\$70k annually)
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	(0.8)	Savings from facility lease terminations (\$10.2MM), partially offset by annual costs associated with new facilities (\$8.6MM), increased helicopter maintenance (\$2.3MM) and citizen patrol/reserve costs (\$0.2MM).
22. Total Operating Expenditures	(99.3)	
23. Total Operating Surplus (Deficit)	(66.7)	
Reorganization / Investment		
24. Technology Infrastructure	(38.4)	Primarily related to replacement of prep / handheld radios (\$22.0MM), implementation of fully integrated Public Safety IT system (\$13.8MM) and other IT infrastructure (\$2.5MM)
25. Capital Expenditures	(34.2)	Department-wide improvements / projects (\$17MM), build-out of new precincts and training facility (\$10.0MM), and other precinct/other facility improvements (\$7.2MM)
26. Other Infrastructure (Fleet)	(101.3)	Includes fleet vehicle replacement cycle of 3.5 years
27. Reorganization Costs	(1.0)	IT temporary positions to assist with implementation of new fully integrated public safety IT system
28. Total Reorganization/Investment	(174.9)	
29. Total Surplus (Deficit)	\$ (241.6)	
30. Incremental Headcount (FTE)	149	

City of Detroit

Ten-Year Plan of Adjustment

Restructuring and Reinvestment Initiatives - Executive Agencies

Department of Public Works (DPW) - General Fund

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4. Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5. Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6. Other	-	-	-	-	-	-	-	-	-	-	-
7. Total Revenues	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
8. Permanent Labor	-	-	-	-	-	-	-	-	-	-	-
9. Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-
10. Labor Costs / Service Contracts	-	-	-	-	-	-	-	-	-	-	-
11. Active Benefits	-	-	-	-	-	-	-	-	-	-	-
12. Training	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.3)
13. Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14. Utilities	-	-	-	-	-	-	-	-	-	-	-
15. Purchased services	-	-	-	-	-	-	-	-	-	-	-
16. Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	-	-	-	-	-	-	-	-	-	-	-
22. Total Operating Expenditures	-	(0.0)	(0.3)								
23. Total Operating Surplus (Deficit)	-	(0.0)	(0.3)								
Reorganization / Investment											
24. Technology Infrastructure	-	-	-	-	-	-	-	-	-	-	-
25. Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-
26. Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27. Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28. Total Reorganization / Investment	-	-	-	-	-	-	-	-	-	-	-
29. Total Surplus (Deficit)	\$ -	\$ (0.0)	\$ (0.3)								
30. Incremental Headcount (FTE)	-	-	-	-	-	-	-	-	-	-	-

City of Detroit**Ten-Year Plan of Adjustment****Restructuring and Reinvestment Initiatives - Executive Agencies****Department of Public Works (DPW) - General Fund**

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. Total Revenues	<u>-</u>	
Expenditures		
8. Permanent Labor	-	
9. Professional & Contract Services	<u>-</u>	
10. Labor Costs / Service Contracts	<u>-</u>	
11. Active Benefits	-	
12. Training	(0.3)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. Total Operating Expenditures	<u>(0.3)</u>	
23. Total Operating Surplus (Deficit)	<u>(0.3)</u>	
Reorganization / Investment		
24. Technology Infrastructure	-	
25. Capital Expenditures	-	
26. Other Infrastructure (Fleet)	-	
27. Reorganization Costs	-	
28. Total Reorganization / Investment	<u>-</u>	
29. Total Surplus (Deficit)	<u>\$ (0.3)</u>	
30. Incremental Headcount (FTE)	<u>-</u>	

City of Detroit

Ten-Year Plan of Adjustment

Restructuring and Reinvestment Initiatives - Executive Agencies

Recreation

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	-	-	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.5
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4. Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5. Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6. Other	-	-	-	-	-	-	-	-	-	-	-
7. Total Revenues	-	-	0.1	0.5							
Expenditures											
8. Permanent Labor	-	-	-	-	-	-	-	-	-	-	-
9. Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-
10. Labor Costs / Service Contracts	-	-	-	-	-	-	-	-	-	-	-
11. Active Benefits	-	-	-	-	-	-	-	-	-	-	-
12. Training	-	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.8)
13. Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14. Utilities	-	-	-	-	-	-	-	-	-	-	-
15. Purchased services	-	-	-	-	-	-	-	-	-	-	-
16. Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	-	-	-	-	-	-	-	-	-	-	-
22. Total Operating Expenditures	-	(0.0)	(0.1)	(0.8)							
23. Total Operating Surplus (Deficit)	-	(0.0)	(0.3)								
Reorganization / Investment											
24. Technology Infrastructure	-	-	-	-	-	-	-	-	-	-	-
25. Capital Expenditures	(0.9)	(8.9)	(3.1)	(3.3)	(3.0)	(4.0)	(4.3)	(4.0)	(4.0)	(4.0)	(39.5)
26. Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27. Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28. Total Reorganization / Investment	(0.9)	(8.9)	(3.1)	(3.3)	(3.0)	(4.0)	(4.3)	(4.0)	(4.0)	(4.0)	(39.5)
29. Total Surplus (Deficit)	\$ (0.9)	\$ (8.9)	\$ (3.1)	\$ (3.3)	\$ (3.1)	\$ (4.0)	\$ (4.3)	\$ (4.0)	\$ (4.0)	\$ (4.0)	\$ (39.8)
30. Incremental Headcount (FTE)	-	-	-	-	-	-	-	-	-	-	-

City of Detroit**Ten-Year Plan of Adjustment****Restructuring and Reinvestment Initiatives - Executive Agencies****Recreation**

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	0.5	Increase collection rates due to full implementation of online registration and collection system and improvements to Hart Plaza
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. Total Revenues	0.5	
Expenditures		
8. Permanent Labor	-	
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	-	
11. Active Benefits	-	
12. Training	(0.8)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. Total Operating Expenditures	(0.8)	
23. Total Operating Surplus (Deficit)	(0.3)	
Reorganization / Investment		
24. Technology Infrastructure	-	
25. Capital Expenditures	(39.5)	Park and recreation facility improvements and upgrades (\$34.5MM) and emergency repairs required for recreation centers (\$5.0MM)
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. Total Reorganization / Investment	(39.5)	
29. Total Surplus (Deficit)	\$ (39.8)	
30. Incremental Headcount (FTE)	-	

City of Detroit

Ten-Year Plan of Adjustment

Restructuring and Reinvestment Initiatives - Executive Agencies

Department of Health & Wellness Promotion (DHWP)

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4. Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5. Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6. Other	-	-	-	-	-	-	-	-	-	-	-
7. Total Revenues	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
8. Permanent Labor	-	-	-	-	-	-	-	-	-	-	-
9. Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-
10. Labor Costs / Service Contracts	-	-	-	-	-	-	-	-	-	-	-
11. Active Benefits	-	-	-	-	-	-	-	-	-	-	-
12. Training	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)
13. Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14. Utilities	-	-	-	-	-	-	-	-	-	-	-
15. Purchased services	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(1.7)
16. Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	-	-	-	-	-	-	-	-	-	-	-
22. Total Operating Expenditures	(0.3)	(0.2)	(1.8)								
23. Total Operating Surplus (Deficit)	(0.3)	(0.2)	(1.8)								
Reorganization / Investment											
24. Technology Infrastructure	-	-	-	-	-	-	-	-	-	-	-
25. Capital Expenditures	-	(5.1)	-	-	-	-	-	-	-	-	(5.1)
26. Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27. Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28. Total Reorganization / Investment	-	(5.1)	-	(5.1)							
29. Total Surplus (Deficit)	\$ (0.3)	\$ (5.3)	\$ (0.2)	\$ (6.9)							
30. Incremental Headcount (FTE)	-	-	-	-	-	-	-	-	-	-	-

City of Detroit**Ten-Year Plan of Adjustment****Restructuring and Reinvestment Initiatives - Executive Agencies****Department of Health & Wellness Promotion (DHWP)**

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. Total Revenues	-	
Expenditures		
8. Permanent Labor	-	
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	-	
11. Active Benefits	-	
12. Training	(0.1)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	(1.7)	Public Health Record management and storage fees
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. Total Operating Expenditures	(1.8)	
23. Total Operating Surplus (Deficit)	(1.8)	
Reorganization / Investment		
24. Technology Infrastructure	-	
25. Capital Expenditures	(5.1)	Herman Kiefer demolition costs
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. Total Reorganization / Investment	(5.1)	
29. Total Surplus (Deficit)	\$ (6.9)	
30. Incremental Headcount (FTE)	-	

City of Detroit
Ten-Year Plan of Adjustment
Legislative Agencies - Department Detail

City of Detroit

Ten-Year Plan of Adjustment

Restructuring and Reinvestment Initiatives - Legislative Agencies

Auditor General (AG) and Inspector General (IG)

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4. Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5. Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6. Other	-	-	-	-	-	-	-	-	-	-	-
7. Total Revenues	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
8. Permanent Labor	-	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(2.5)
9. Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-
10. Labor Costs / Service Contracts	-	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(2.5)
11. Active Benefits	-	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(1.1)
12. Training	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.3)
13. Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14. Utilities	-	-	-	-	-	-	-	-	-	-	-
15. Purchased services	-	-	-	-	-	-	-	-	-	-	-
16. Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	-	-	-	-	-	-	-	-	-	-	-
22. Total Operating Expenditures	-	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(3.9)
23. Total Operating Surplus (Deficit)	-	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(3.9)
Reorganization / Investment											
24. Technology Infrastructure	-	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.0)	(0.0)	(0.0)	(0.4)
25. Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-
26. Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27. Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28. Total Reorganization / Investment	-	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.0)	(0.0)	(0.0)	(0.4)
29. Total Surplus (Deficit)	\$ -	\$ (0.4)	\$ (0.5)	\$ (0.6)	\$ (0.5)	\$ (0.5)	\$ (4.2)				
30. Incremental Headcount (FTE)	-	4									

City of Detroit**Ten-Year Plan of Adjustment****Restructuring and Reinvestment Initiatives - Legislative Agencies****Auditor General (AG) and Inspector General (IG)**

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. Total Revenues	<u>-</u>	
Expenditures		
8. Permanent Labor	(2.5)	Addition of 4 employees to fill current vacancies and increase the frequency of the City's financial and operational audits
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	<u>(2.5)</u>	
11. Active Benefits	(1.1)	Benefits at 45.0% of salary and wages
12. Training	(0.3)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. Total Operating Expenditures	<u>(3.9)</u>	
23. Total Operating Surplus (Deficit)	<u>(3.9)</u>	
Reorganization / Investment		
24. Technology Infrastructure	(0.4)	Electronic work-papers and incremental hardware / software investment
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. Total Reorganization / Investment	<u>(0.4)</u>	
29. Total Surplus (Deficit)	<u>\$ (4.2)</u>	
30. Incremental Headcount (FTE)	<u>4</u>	

City of Detroit

Ten-Year Plan of Adjustment

Restructuring and Reinvestment Initiatives - Legislative Agencies

Board of Zoning Appeals (BZA)

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4. Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5. Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6. Other	-	-	-	-	-	-	-	-	-	-	-
7. Total Revenues	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
8. Permanent Labor	-	-	-	-	-	-	-	-	-	-	-
9. Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-
10. Labor Costs / Service Contracts	-	-	-	-	-	-	-	-	-	-	-
11. Active Benefits	-	-	-	-	-	-	-	-	-	-	-
12. Training	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)
13. Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14. Utilities	-	-	-	-	-	-	-	-	-	-	-
15. Purchased services	-	-	-	-	-	-	-	-	-	-	-
16. Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	-	-	-	-	-	-	-	-	-	-	-
22. Total Operating Expenditures	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)
23. Total Operating Surplus (Deficit)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)
Reorganization / Investment											
24. Technology Infrastructure	-	-	-	-	-	-	-	-	-	-	-
25. Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-
26. Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27. Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28. Total Reorganization / Investment	-	-	-	-	-	-	-	-	-	-	-
29. Total Surplus (Deficit)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.2)
30. Incremental Headcount (FTE)	-	-	-	-	-	-	-	-	-	-	-

City of Detroit**Ten-Year Plan of Adjustment****Restructuring and Reinvestment Initiatives - Legislative Agencies****Board of Zoning Appeals (BZA)**

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. Total Revenues	-	
Expenditures		
8. Permanent Labor	-	
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	-	
11. Active Benefits	-	
12. Training	(0.2)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. Total Operating Expenditures	(0.2)	
23. Total Operating Surplus (Deficit)	(0.2)	
Reorganization / Investment		
24. Technology Infrastructure	-	
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. Total Reorganization / Investment	-	
29. Total Surplus (Deficit)	\$ (0.2)	
30. Incremental Headcount (FTE)	-	

City of Detroit
Ten-Year Plan of Adjustment
Restructuring and Reinvestment Initiatives - Legislative Agencies
City Clerk

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4. Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5. Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6. Other	-	-	-	-	-	-	-	-	-	-	-
7. Total Revenues	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
8. Permanent Labor	-	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	1.5
9. Professional & Contract Services	(0.0)	(0.0)	-	-	-	-	-	-	-	-	(0.1)
10. Labor Costs / Service Contracts	(0.0)	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	1.4
11. Active Benefits	-	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.7
12. Training	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)
13. Materials and Supplies	(0.3)	(0.6)	(0.3)	-	-	-	-	-	-	-	(1.2)
14. Utilities	-	-	-	-	-	-	-	-	-	-	-
15. Purchased services	-	-	-	-	-	-	-	-	-	-	-
16. Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	-	-	-	-	-	-	-	-	-	-	-
22. Total Operating Expenditures	(0.3)	(0.4)	(0.1)	0.2	0.7						
23. Total Operating Surplus (Deficit)	(0.3)	(0.4)	(0.1)	0.2	0.7						
Reorganization / Investment											
24. Technology Infrastructure	-	-	-	-	-	-	-	-	-	-	-
25. Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-
26. Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27. Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28. Total Reorganization / Investment	-	-	-	-	-	-	-	-	-	-	-
29. Total Surplus (Deficit)	\$ (0.3)	\$ (0.4)	\$ (0.1)	\$ 0.2	\$ 0.7						
30. Incremental Headcount (FTE)	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)

City of Detroit**Ten-Year Plan of Adjustment****Restructuring and Reinvestment Initiatives - Legislative Agencies****City Clerk**

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. Total Revenues	-	
Expenditures		
8. Permanent Labor	1.5	Headcount reduction through efficiency improvements, incremental costs associated with Blight remediation assumed to be funded by Blight Initiative, Hardest Hit funds, and other grants
9. Professional & Contract Services	(0.1)	
10. Labor Costs / Service Contracts	1.4	
11. Active Benefits	0.7	Benefits at 45.0% of Permanent Labor costs
12. Training	(0.2)	Training cost for all department employees - \$2.0k per EE through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	(1.2)	Increased materials and supplies costs related to incremental costs associated with Blight remediation notifications and City Council hearings
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. Total Operating Expenditures	0.7	
23. Total Operating Surplus (Deficit)	0.7	
Reorganization / Investment		
24. Technology Infrastructure	-	
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. Total Reorganization / Investment	-	
29. Total Surplus (Deficit)	\$ 0.7	
30. Incremental Headcount (FTE)	(3)	

City of Detroit

Ten-Year Plan of Adjustment

Restructuring and Reinvestment Initiatives - Legislative Agencies

City Council

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4. Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5. Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6. Other	-	-	-	-	-	-	-	-	-	-	-
7. Total Revenues	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
8. Permanent Labor	-	-	-	-	-	-	-	-	-	-	-
9. Professional & Contract Services	0.0	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	3.9
10. Labor Costs / Service Contracts	0.0	0.4	3.9								
11. Active Benefits	-	-	-	-	-	-	-	-	-	-	-
12. Training	-	-	-	-	-	-	-	-	-	-	-
13. Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14. Utilities	-	-	-	-	-	-	-	-	-	-	-
15. Purchased services	-	-	-	-	-	-	-	-	-	-	-
16. Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	-	-	-	-	-	-	-	-	-	-	-
22. Total Operating Expenditures	0.0	0.4	3.9								
23. Total Operating Surplus (Deficit)	0.0	0.4	3.9								
Reorganization / Investment											
24. Technology Infrastructure	-	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)
25. Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-
26. Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27. Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28. Total Reorganization / Investment	-	(0.1)	(0.0)	(0.2)							
29. Total Surplus (Deficit)	\$ 0.0	\$ 0.4	3.8								
30. Incremental Headcount (FTE)	-	-	-	-	-	-	-	-	-	-	-

City of Detroit**Ten-Year Plan of Adjustment****Restructuring and Reinvestment Initiatives - Legislative Agencies****City Council**

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. Total Revenues	<u>-</u>	
Expenditures		
8. Permanent Labor	-	
9. Professional & Contract Services	3.9	Savings due to transfer of 6 contractors from CPC / HDAB to PDD
10. Labor Costs / Service Contracts	<u>3.9</u>	
11. Active Benefits	-	
12. Training	-	
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. Total Operating Expenditures	<u>3.9</u>	
23. Total Operating Surplus (Deficit)	<u>3.9</u>	
Reorganization / Investment		
24. Technology Infrastructure	(0.2)	Assumed \$50K in FY 15 for hardware improvements and annual \$15K increase from current run-rates
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. Total Reorganization / Investment	<u>(0.2)</u>	
29. Total Surplus (Deficit)	<u>\$ 3.8</u>	
30. Incremental Headcount (FTE)	<u>-</u>	

City of Detroit

Ten-Year Plan of Adjustment

Restructuring and Reinvestment Initiatives - Legislative Agencies

Department of Elections (Elections)

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4. Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5. Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6. Other	-	-	-	-	-	-	-	-	-	-	-
7. Total Revenues	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
8. Permanent Labor	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4
9. Professional & Contract Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4
10. Labor Costs / Service Contracts	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.8
11. Active Benefits	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2
12. Training	-	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.6)
13. Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14. Utilities	-	-	-	-	-	-	-	-	-	-	-
15. Purchased services	-	-	-	-	-	-	-	-	-	-	-
16. Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	-	-	-	-	-	-	-	-	-	-	-
22. Total Operating Expenditures	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4
23. Total Operating Surplus (Deficit)	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Reorganization / Investment											
24. Technology Infrastructure	(0.0)	-	-	-	-	-	-	-	-	-	(0.0)
25. Capital Expenditures	-	-	(0.4)	(0.6)	(0.3)	-	(0.5)	(0.5)	(0.5)	(0.5)	(3.3)
26. Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27. Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28. Total Reorganization / Investment	(0.0)	-	(0.4)	(0.6)	(0.3)	-	(0.5)	(0.5)	(0.5)	(0.5)	(3.3)
29. Total Surplus (Deficit)	\$ 0.0	\$ 0.1	\$ (0.3)	\$ (0.6)	\$ (0.2)	\$ 0.0	\$ (0.5)	\$ (0.5)	\$ (0.5)	\$ (0.5)	\$ (2.9)
30. Incremental Headcount (FTE)	-	-	-	-	-	-	-	-	-	-	-

City of Detroit**Ten-Year Plan of Adjustment****Restructuring and Reinvestment Initiatives - Legislative Agencies****Department of Elections (Elections)**

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. Total Revenues	-	
Expenditures		
8. Permanent Labor	0.4	Reduction due to elimination of employee with higher salary
9. Professional & Contract Services	0.4	Reduction due to elimination of 50% of poll workers / ballot counters related to technology investment
10. Labor Costs / Service Contracts	0.8	
11. Active Benefits	0.2	Benefits at 45.0% of Permanent Labor costs
12. Training	(0.6)	Training cost for all department employees - \$2.0k per EE through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. Total Operating Expenditures	0.4	
23. Total Operating Surplus (Deficit)	0.4	
Reorganization / Investment		
24. Technology Infrastructure	(0.0)	Investment in Ballot counting technology solution
25. Capital Expenditures	(3.3)	Deferred maintenance / improvements (\$2.0MM), window replacement (\$0.7MM), elevator improvements (\$0.5MM) and roof replacement (\$0.1MM)
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. Total Reorganization / Investment	(3.3)	
29. Total Surplus (Deficit)	\$ (2.9)	
30. Incremental Headcount (FTE)	-	

City of Detroit
Ten-Year Plan of Adjustment
Restructuring and Reinvestment Initiatives - Legislative Agencies
Ombudsman

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4. Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5. Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6. Other	-	-	-	-	-	-	-	-	-	-	-
7. Total Revenues	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
8. Permanent Labor	-	(0.4)	(0.6)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(6.0)
9. Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-
10. Labor Costs / Service Contracts	-	(0.4)	(0.6)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(6.0)
11. Active Benefits	-	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(2.7)
12. Training	-	(0.0)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.3)
13. Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14. Utilities	-	-	-	-	-	-	-	-	-	-	-
15. Purchased services	-	-	-	-	-	-	-	-	-	-	-
16. Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	-	-	-	-	-	-	-	-	-	-	-
22. Total Operating Expenditures	-	(0.6)	(1.0)	(1.0)	(1.0)	(1.0)	(1.1)	(1.1)	(1.1)	(1.1)	(9.0)
23. Total Operating Surplus (Deficit)	-	(0.6)	(1.0)	(1.0)	(1.0)	(1.0)	(1.1)	(1.1)	(1.1)	(1.1)	(9.0)
Reorganization / Investment											
24. Technology Infrastructure	-	(3.0)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(7.6)
25. Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-
26. Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27. Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28. Total Reorganization / Investment	-	(3.0)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(7.6)
29. Total Surplus (Deficit)	\$ -	\$ (3.6)	\$ (1.5)	\$ (1.5)	\$ (1.6)	\$ (1.6)	\$ (1.6)	\$ (1.6)	\$ (1.7)	\$ (1.7)	\$ (16.6)
30. Incremental Headcount (FTE)	-	13	20								

City of Detroit**Ten-Year Plan of Adjustment****Restructuring and Reinvestment Initiatives - Legislative Agencies****Ombudsman**

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. Total Revenues	-	
Expenditures		
8. Permanent Labor	(6.0)	Additional headcount for implementation of 311 system
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	<u>(6.0)</u>	
11. Active Benefits	(2.7)	Benefits at 45.0% of Permanent Labor costs
12. Training	(0.3)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. Total Operating Expenditures	(9.0)	
23. Total Operating Surplus (Deficit)	(9.0)	
Reorganization / Investment		
24. Technology Infrastructure	(7.6)	Establishment of technology infrastructure for 311 system and estimated software implementation costs including estimated annual maintenance
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. Total Reorganization / Investment	(7.6)	
29. Total Surplus (Deficit)	\$ (16.6)	
30. Incremental Headcount (FTE)	20	

City of Detroit
Ten-Year Plan of Adjustment
Other Agencies - Department Detail

City of Detroit
Ten-Year Plan of Adjustment
Restructuring and Reinvestment Initiatives - Other Agencies
Non-Departmental (36D Initiatives) - General fund

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	-	3.9	5.5	8.5	8.7	9.0	9.2	9.5	9.8	10.1	74.1
3. b. Collection of Past Due	-	1.9	2.7	-	-	-	-	-	-	-	4.7
4. Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5. Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6. Other	-	-	-	-	-	-	-	-	-	-	-
7. Total Revenues	-	5.8	8.2	8.5	8.7	9.0	9.2	9.5	9.8	10.1	78.8
Expenditures											
8. Permanent Labor	-	0.3	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.9	6.7
9. Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-
10. Labor Costs / Service Contracts	-	0.3	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.9	6.7
11. Active Benefits	-	0.2	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	3.0
12. Training	-	(0.5)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(4.0)
13. Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14. Utilities	-	-	-	-	-	-	-	-	-	-	-
15. Purchased services	-	-	-	-	-	-	-	-	-	-	-
16. Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	-	-	-	-	-	-	-	-	-	-	-
22. Total Operating Expenditures	-	0.0	0.6	0.6	0.7	0.7	0.7	0.8	0.8	0.8	5.7
23. Total Operating Surplus (Deficit)	-	5.9	8.8	9.1	9.4	9.7	10.0	10.3	10.6	10.9	84.5
Reorganization / Investment											
24. Technology Infrastructure	-	(1.6)	(0.8)	(0.4)	(0.4)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(4.2)
25. Capital Expenditures	-	(1.0)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(5.0)
26. Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27. Reorganization Costs	-	(1.0)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(3.7)
28. Total Reorganization / Investment	-	(3.6)	(1.6)	(1.2)	(1.2)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(12.9)
29. Total Surplus (Deficit)	\$ -	\$ 2.2	\$ 7.2	\$ 7.9	\$ 8.2	\$ 8.6	\$ 8.9	\$ 9.2	\$ 9.5	\$ 9.9	\$ 71.7
30. Incremental Headcount (FTE)	-	(15)	(25)								

City of Detroit**Ten-Year Plan of Adjustment****Restructuring and Reinvestment Initiatives - Other Agencies****Non-Departmental (36D Initiatives) - General fund**

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	74.1	Improved collection rate from current 26% to 50% over the ten-year period to achieve regional average collection rate
3. b. Collection of Past Due	4.7	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. Total Revenues	78.8	
Expenditures		
8. Permanent Labor	6.7	Reduction of 25 FTEs through efficiency and technology improvements
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	6.7	
11. Active Benefits	3.0	Benefits at 45.0% of Permanent Labor costs
12. Training	(4.0)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. Total Operating Expenditures	5.7	
23. Total Operating Surplus (Deficit)	84.5	
Reorganization / Investment		
24. Technology Infrastructure	(4.2)	Increased technology investment for "paperless" cost initiatives (\$3.7MM) and new telephone system (\$0.5MM)
25. Capital Expenditures	(5.0)	Increased capital expenditures for building maintenance, repairs and upgrades
26. Other Infrastructure	-	
27. Reorganization Costs	(3.7)	Addition of contract employees in to assist with process flow mapping, process change, and other restructuring initiatives
28. Total Reorganization / Investment	(12.9)	
29. Total Surplus (Deficit)	\$ 71.7	
30. Incremental Headcount (FTE)	(25)	

City of Detroit
Ten-Year Plan of Adjustment
Enterprise Agencies - Department Detail

City of Detroit
Ten-Year Plan of Adjustment
Restructuring and Reinvestment Initiatives - Enterprise Agencies
Airport

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenue											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4. Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5. Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6. Other	-	-	-	-	-	-	-	-	-	-	-
7. Total Revenue	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
8. Permanent Labor	-	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(3.6)
9. Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-
10. Labor Costs / Service Contracts	-	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(3.6)
11. Active Benefits	-	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(1.6)
12. Training	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)
13. Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14. Utilities	-	-	-	-	-	-	-	-	-	-	-
15. Purchased services	-	(0.4)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(1.2)
16. Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)
22. Total Operating Expenditures	-	(0.9)	(0.7)	(0.8)	(6.6)						
23. Total Operating Surplus (Deficit)	-	(0.9)	(0.7)	(0.8)	(6.6)						
Legacy Expenditures											
Pension	-	-	-	-	-	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-	-	-	-	-	-
Debt Service / POC	-	-	-	-	-	-	-	-	-	-	-
Total Legacy Expenditures	-	-	-	-	-	-	-	-	-	-	-
Reorganization/Investment											
24. Technology Infrastructure	-	(0.0)	-	-	-	-	-	-	-	-	(0.0)
25. Capital Expenditures	-	(0.4)	(5.0)	(7.8)	(7.5)	-	-	-	-	-	(20.7)
26. Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27. Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28. Total Reorganization/Investment	-	(0.4)	(5.0)	(7.8)	(7.5)	-	-	-	-	-	(20.7)
29. Total Surplus (Deficit)	\$ -	\$ (1.3)	\$ (5.7)	\$ (8.5)	\$ (8.2)	\$ (0.7)	\$ (0.7)	\$ (0.7)	\$ (0.7)	\$ (0.8)	\$ (27.3)
30. Incremental Headcount (FTE)	-	4									

City of Detroit**Ten-Year Plan of Adjustment****Restructuring and Reinvestment Initiatives - Enterprise Agencies****Airport**

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenue		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing/Fees	-	
5. Pricing / Fees	-	
6. Other	-	
7. Total Revenue	-	
Expenditures		
8. Permanent Labor	(3.6)	Addition of 4 FTE positions required to be in compliance with FAA and MDOT standards
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	<u>(3.6)</u>	
11. Active Benefits	(1.6)	Benefits at 45.0% of Permanent Labor
12. Training	(0.1)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	(1.2)	Assume additional cost for Airport security (\$0.1MM per year) and Master Plan Study (\$0.3MM in FY '15)
16. Risk management/insurance	-	
17. Risk management / insurance	-	
18. Transfers In/Out (General Fund)	-	
19. Transfers In / Out (General Fund)	-	
20. Maintenance	-	
21. All Other	(0.2)	Assume \$25.0K per year for maintenance
22. Total Operating Expenditures	(6.6)	
23. Total Operating Surplus (Deficit)	(6.6)	
Reorganization/Investment		
24. Technology Infrastructure	(0.0)	
25. Capital Expenditures	(20.7)	Executive bay upgrades (\$10.0MM), new T-Hangars (\$2.5MM), terminal upgrades (\$2.0MM), new jetway (\$2.0MM) and other capex required for airport operating certificate and master study
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. Total Reorganization/Investment	(20.7)	
29. Total Surplus (Deficit)	\$ (27.3)	
30. Incremental Headcount (FTE)	4	

City of Detroit
Ten-Year Plan of Adjustment
Restructuring and Reinvestment Initiatives - Enterprise Agencies
Building Safety Engineering Environmental Department (BSEED) - General Fund

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	1.7
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4. Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5. Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6. Other	-	-	-	-	-	-	-	-	-	-	-
7. Total Revenues	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	1.7
Expenditures											
8. Permanent Labor	(0.0)	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3
9. Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-
10. Labor Costs / Service Contracts	(0.0)	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3
11. Active Benefits	(0.0)	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
12. Training	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)
13. Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14. Utilities	-	-	-	-	-	-	-	-	-	-	-
15. Purchased services	-	-	-	-	-	-	-	-	-	-	-
16. Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	0.4	(4.4)	(0.5)	2.3	2.7	3.5	3.5	3.1	3.6	3.6	17.7
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	-	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.5
22. Total Operating Expenditures	0.4	(4.3)	(0.4)	2.3	2.7	3.6	3.6	3.2	3.7	3.7	18.4
23. Total Operating Surplus (Deficit)	0.5	(4.2)	(0.3)	2.5	2.9	3.7	3.8	3.3	3.8	3.8	20.0
Reorganization / Investment											
24. Technology Infrastructure	-	-	-	-	-	-	-	-	-	-	-
25. Capital Expenditures	-	(0.4)	-	-	-	-	-	-	-	-	(0.4)
26. Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27. Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28. Total Reorganization / Investment	-	(0.4)	-	-	-	-	-	-	-	-	(0.4)
29. Total Surplus (Deficit)	\$ 0.5	\$ (4.5)	\$ (0.3)	\$ 2.5	\$ 2.9	\$ 3.7	\$ 3.8	\$ 3.3	\$ 3.8	\$ 3.8	\$ 19.7
30. Incremental Headcount (FTE)	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

City of Detroit**Ten-Year Plan of Adjustment****Restructuring and Reinvestment Initiatives - Enterprise Agencies****Building Safety Engineering Environmental Department (BSEED) - General Fund**

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	1.7	Increase to collection rate due to change in collections process and higher staffing levels
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. Total Revenues	<u>1.7</u>	
Expenditures		
8. Permanent Labor	0.3	Increase due to additional business investigator
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	<u>0.3</u>	
11. Active Benefits	0.1	Benefits at 45.0% of Permanent Labor costs
12. Training	(0.1)	
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	17.7	Pay-back of BSEED General Fund loan
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	0.5	Savings on rent through facility consolidation
22. Total Operating Expenditures	<u>18.4</u>	
23. Total Operating Surplus (Deficit)	<u>20.0</u>	
Reorganization / Investment		
24. Technology Infrastructure	-	
25. Capital Expenditures	(0.4)	Costs related to facility build-out to consolidate facilities and improve efficiencies
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. Total Reorganization / Investment	<u>(0.4)</u>	
29. Total Surplus (Deficit)	<u>\$ 19.7</u>	
30. Incremental Headcount (FTE)	<u>(1)</u>	

City of Detroit

Ten-Year Plan of Adjustment

Restructuring and Reinvestment Initiatives - Enterprise Agencies

Detroit Department of Transportation (DDOT)

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4. Pricing / Fees	0.4	1.5	5.7	7.1	11.7	13.4	17.5	17.1	21.2	22.0	117.6
5. Grant Revenue	(2.0)	(7.0)	(7.0)	(7.0)	(7.0)	(7.0)	(7.0)	(7.0)	(7.0)	(7.0)	(65.0)
6. Other	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	-	(1.2)
7. Total Revenues	(1.7)	(5.7)	(1.5)	(0.1)	4.6	6.3	10.4	10.0	14.1	15.0	51.4
Expenditures											
8. Permanent Labor	(0.1)	(0.9)	3.6	2.4	2.0	2.0	2.1	2.0	1.8	1.6	16.6
9. Professional & Contract Services	(0.3)	(0.4)	(0.4)	(0.5)	(0.6)	(0.6)	(0.7)	(0.7)	(0.7)	(0.8)	(5.8)
10. Labor Costs / Service Contracts	(0.5)	(1.2)	3.2	1.9	1.5	1.4	1.4	1.3	1.1	0.8	10.8
11. Active Benefits	(0.1)	(0.7)	(0.9)	(1.6)	(1.8)	(1.9)	(1.9)	(2.0)	(2.2)	(2.4)	(15.6)
12. Training	-	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(5.1)
13. Materials and Supplies	(0.4)	(0.9)	(1.9)	(3.0)	(4.0)	(4.5)	(5.0)	(5.4)	(5.9)	(6.4)	(37.4)
14. Utilities	-	-	-	-	-	-	-	-	-	-	-
15. Purchased services	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(1.0)
16. Risk management / insurance	-	-	1.0	1.0	1.5	1.5	2.0	2.0	2.5	2.5	14.0
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	(0.0)	(0.0)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(1.7)
22. Total Operating Expenditures	(0.9)	(3.5)	0.7	(2.4)	(3.8)	(4.4)	(4.4)	(5.1)	(5.6)	(6.6)	(36.1)
23. Total Operating Surplus (Deficit)	(2.6)	(9.2)	(0.8)	(2.5)	0.8	1.9	6.0	4.9	8.5	8.5	15.4
Reorganization / Investment											
24. Technology Infrastructure	-	-	-	-	-	-	-	-	-	-	-
25. Capital Expenditures	-	(1.6)	(2.0)	(2.3)	(2.5)	(1.0)	(1.0)	-	-	-	(10.3)
26. Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27. Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28. Total Reorganization / Investment	-	(1.6)	(2.0)	(2.3)	(2.5)	(1.0)	(1.0)	-	-	-	(10.3)
29. Total Surplus (Deficit)	\$ (2.6)	\$ (10.8)	\$ (2.8)	\$ (4.8)	\$ (1.7)	\$ 0.9	\$ 5.1	\$ 4.9	\$ 8.5	\$ 8.5	\$ 5.1
30. Incremental Headcount (FTE)	-	-	-	50	113	131	133	134	138	149	163
											163

City of Detroit**Ten-Year Plan of Adjustment****Restructuring and Reinvestment Initiatives - Enterprise Agencies****Detroit Department of Transportation (DDOT)**

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	117.6	Increase in service miles / routes plus increase in fares
5. Grant Revenue	(65.0)	Assumed redistribution of SEMCOG grant money to SMART and RTA
6. Other	(1.2)	Loss of advertising revenue
7. Total Revenues	<u>51.4</u>	
Expenditures		
8. Permanent Labor	16.6	Reduction in OT (\$50.7MM) offset by headcount increase resulting from increased service (\$15..5MM) and establishment of security force (\$18.6MM)
9. Professional & Contract Services	(5.8)	Operational consultant to achieve revenue, cost, and service improvements
10. Labor Costs / Service Contracts	<u>10.8</u>	
11. Active Benefits	(15.6)	Benefits at 61.5% of permanent labor costs; 40.0% for transit police force
12. Training	(5.1)	Training cost for all DDOT employees
13. Materials and Supplies	(37.4)	Additional cost based on increased miles served. Each mile driven costs \$1.52 per mile for gas, maintenance parts, supplies, etc.
14. Utilities	-	
15. Purchased services	(1.0)	Additional cost based on increased miles served
16. Risk management / insurance	14.0	Reduction of worker's comp cases as a result of improved risk management process and other efficiencies
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	(1.7)	Additional cost based on increased miles served
22. Total Operating Expenditures	<u>(36.1)</u>	
23. Total Operating Surplus (Deficit)	<u>15.4</u>	
Reorganization / Investment		
24. Technology Infrastructure	-	
25. Capital Expenditures	(10.3)	Non-grant funded facility improvements (\$8.0MM), bus overhauls (\$2.0MM) and new transit police force equipment (\$.4MM)
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. Total Reorganization / Investment	<u>(10.3)</u>	
29. Total Surplus (Deficit)	<u>\$ 5.1</u>	
30. Incremental Headcount (FTE)	163	

City of Detroit

Ten-Year Plan of Adjustment

Restructuring and Reinvestment Initiatives - Enterprise Agencies

Municipal Parking Department (Parking) - General Fund - PVB

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4. Pricing / Fees	-	5.6	6.8	6.8	6.8	6.8	6.8	6.8	6.8	6.8	60.3
5. Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6. Other	-	-	-	-	-	-	-	-	-	-	-
7. Total Revenues	-	5.6	6.8	60.3							
Expenditures											
8. Permanent Labor	(0.0)	(0.2)	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.2
9. Professional & Contract Services	(0.1)	(0.1)	-	-	-	-	-	-	-	-	(0.2)
10. Labor Costs / Service Contracts	(0.1)	(0.3)	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.0
11. Active Benefits	(0.0)	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
12. Training	-	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.7)
13. Materials and Supplies	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.4)
14. Utilities	-	-	-	-	-	-	-	-	-	-	-
15. Purchased services	-	-	-	-	-	-	-	-	-	-	-
16. Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	-	-	-	-	-	-	-	-	-	-	-
22. Total Operating Expenditures	(0.1)	(0.4)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(1.0)
23. Total Operating Surplus (Deficit)	(0.1)	5.2	6.8	59.3							
Reorganization / Investment											
24. Technology Infrastructure	-	-	-	-	-	-	-	-	-	-	-
25. Capital Expenditures	-	(0.7)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(2.0)
26. Other Infrastructure (Fleet)	-	(0.4)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(1.4)
27. Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28. Total Reorganization / Investment	-	(1.1)	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(3.4)
29. Total Surplus (Deficit)	\$ (0.1)	\$ 4.1	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.5	\$ 6.5	\$ 6.5	\$ 6.5	\$ 6.4	\$ 55.9
30. Incremental Headcount (FTE)	1	7	(6)								

City of Detroit**Ten-Year Plan of Adjustment****Restructuring and Reinvestment Initiatives - Enterprise Agencies****Municipal Parking Department (Parking) - General Fund - PVB**

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	60.3	Primarily related to parking violation fee increases and added parking enforcement officers to generate additional ticket volume
5. Grant Revenue	-	
6. Other	-	
7. Total Revenues	60.3	
Expenditures		
8. Permanent Labor	0.2	Elimination of non-productive heads offset partially by additional parking enforcement officers
9. Professional & Contract Services	(0.2)	Parking expert to assist with strategic alternatives and master plan
10. Labor Costs / Service Contracts	<u>0.0</u>	
11. Active Benefits	0.1	Benefits at 45.0% of Permanent Labor costs
12. Training	(0.7)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	(0.4)	Primarily a result of additional parking enforcement officers in vehicles issuing tickets (reference Restructuring Actions)
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. Total Operating Expenditures	(1.0)	
23. Total Operating Surplus (Deficit)	59.3	
Reorganization / Investment		
24. Technology Infrastructure	-	
25. Capital Expenditures	(2.0)	Primarily upgrades to Caniff Impound Lot
26. Other Infrastructure (Fleet)	(1.4)	Fleet replacement primarily for parking enforcement officers
27. Reorganization Costs	-	
28. Total Reorganization / Investment	(3.4)	
29. Total Surplus (Deficit)	\$ 55.9	
30. Incremental Headcount (FTE)	(6)	

City of Detroit
Ten-Year Plan of Adjustment
Other - Detail

City of Detroit

Ten-Year Plan of Adjustment

Restructuring and Reinvestment Initiatives - Other

Blight / Demolition

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4. Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5. Grant Revenue	3.0	40.3	9.0	-	-	-	-	-	-	-	52.3
6. Other	-	4.0	4.0	4.0	4.0	4.0	4.0	-	-	-	20.0
7. Total Revenues	3.0	44.3	13.0	4.0	4.0	4.0	4.0	-	-	-	72.3
Expenditures											
8. Permanent Labor	-	-	-	-	-	-	-	-	-	-	-
9. Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-
10. Labor Costs / Service Contracts	-	-	-	-	-	-	-	-	-	-	-
11. Active Benefits	-	-	-	-	-	-	-	-	-	-	-
12. Training	-	-	-	-	-	-	-	-	-	-	-
13. Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14. Utilities	-	-	-	-	-	-	-	-	-	-	-
15. Purchased services	(2.0)	(98.0)	(80.0)	(80.0)	(80.0)	(80.0)	-	-	-	-	(420.0)
16. Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	(1.2)	(15.6)	(3.5)	-	-	-	-	-	-	-	(20.3)
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	-	-	-	-	-	-	-	-	-	-	-
22. Total Operating Expenditures	(3.2)	(113.6)	(83.5)	(80.0)	(80.0)	(80.0)	-	-	-	-	(440.3)
23. Total Operating Surplus (Deficit)	(0.2)	(69.3)	(70.5)	(76.0)	(76.0)	(76.0)	-	-	-	-	(367.9)
Reorganization / Investment											
24. Technology Infrastructure	-	-	-	-	-	-	-	-	-	-	-
25. Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-
26. Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27. Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28. Total Reorganization / Investment	-	-	-	-	-	-	-	-	-	-	-
29. Total Surplus (Deficit)	\$ (0.2)	\$ (69.3)	\$ (70.5)	\$ (76.0)	\$ (76.0)	\$ (76.0)	-	\$ -	\$ -	\$ -	\$ (367.9)
30. Incremental Headcount (FTE)	-	-	-	-	-	-	-	-	-	-	-

City of Detroit**Ten-Year Plan of Adjustment****Restructuring and Reinvestment Initiatives - Other****Blight / Demolition**

(\$ in millions)

	10-Year Total	Assumptions / Comments
Revenues		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	52.3	Committed funding from Hardest Hit fund
6. Other	20.0	Current Fire escrow account balance
7. Total Revenues	<u>72.3</u>	
Expenditures		
8. Permanent Labor	-	
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	<u>-</u>	
11. Active Benefits	-	
12. Training	-	
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	(420.0)	Estimated costs for residential blight removal efforts
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	(20.3)	Additional cost of demolition related to the committed funding from Hardest Hit fund
20. Maintenance	-	
21. All Other	-	
22. Total Operating Expenditures	<u>(440.3)</u>	
23. Total Operating Surplus (Deficit)	<u>(367.9)</u>	
Reorganization / Investment		
24. Technology Infrastructure	-	
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	<u>-</u>	
28. Total Reorganization / Investment	<u>-</u>	
29. Total Surplus (Deficit)	<u>\$ (367.9)</u>	
30. Incremental Headcount (FTE)	<u>-</u>	

EXHIBIT J

TEN-YEAR FINANCIAL PROJECTIONS

City of Detroit

Ten-Year Financial Projections

The attached 10 year preliminary forecast (the "10 Year Financial Projections"), its assumptions and underlying data are the product of the Client and its management ("Management") and consist of information obtained solely from the Client. With respect to prospective financial information relative to the Client, Ernst & Young LLP ("EY") did not examine, compile or apply agreed upon procedures to such information in accordance with attestation standards established by the AICPA and EY expresses no assurance of any kind on the information presented. It is the Client's responsibility to make its own decision based on the information available to it. Management has the knowledge, experience and ability to form its own conclusions related to the Client's 10 Year Financial Projections. There will usually be differences between forecasted and actual results because events and circumstances frequently do not occur as expected and those differences may be material. EY takes no responsibility for the achievement of forecasted results. Accordingly, reliance on this report is prohibited by any third party as the projected financial information contained herein is subject to material change and may not reflect actual results.

City of Detroit

Ten-Year Financial Projections

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General Fund Summary

Ten-Year Financial Projections

General Fund assumptions

Base projections represent trends from fiscal years 2012 and 2013 as well as certain operating assumptions within the 2014 Budget.

Revenues (Exhibit 4)

Municipal income tax	Increases due to improved employment outlook and wage inflation. FY 2013 reflects the impact of one-time items including tax amnesty program and one-time benefit from increase in capital gains tax rate
State revenue sharing	Increases due to anticipation of higher taxes collected and distributed by the State. Reflects input from Michigan State Treasury
Wagering taxes	Decreases through FY 2015 due to competition from Ohio casinos and recovers thereafter due to improved economic outlook
Sales and charges for services	Decreases primarily due to transition of Health and Wellness department, including Vital Records operations, and Public Lighting department distribution business
Property taxes	Continued decline in taxes collected through FY 2020 as a result of ongoing reductions in assessed values driven by sales study and reassessment process, with modest increases beginning FY 2021
Utility users' and other taxes	Decreases beginning FY 2014 due to the annual allocation of \$12.5m to the Public Lighting Authority. Inflationary increases assumed beginning FY 2017
Parking/court fines and other revenue	Based on recent trends
Grant revenue	Decreases due to transition of Health and Wellness department and expiration of certain public safety grants
Licenses, permits and inspection charges	Based on recent trends. FY 2013 includes one-time permit and inspection revenues from utility providers
Revenue from use of assets	FY 2013 includes proceeds from the sale of assets. FY 2014 includes proceeds from sale of Veteran's Memorial building
Street fund reimbursement	Decreases beginning FY 2015 due to the assumed outsourcing of solid waste operations, which will no longer reimburse GSD for maintenance costs
DDOT risk mgmt reimbursement	Based on recent trends. Reimbursement not reflected in FY 2013 as General Fund made payments from refunding proceeds
Parking & vehicle fund reimbursement	Based on recent trends and scheduled debt service for vehicle fund through FY 2016 (revenues and associated expenses offset). FY 2012 includes \$16m one-time contribution from DDOT
UTGO property tax millage	Property tax millage for UTGO debt service. Projections assume the City is able to continue to collect UTGO property tax millage
POC allocation - governmental	Transfer from general city, non-General Fund for allocated POC debt service. Revenues and associated expenses offset
POC allocation - enterprise funds (excl. DDOT)	Transfer from enterprise funds for allocated POC debt service. Revenues and associated expenses offset

Expenditures (Exhibit 4)

Operating expenditures

Salaries and wages	10% wage reduction assumed for uniform employees beginning FY 2014 for contracts expiring FY 2013. Headcount ramp-up begins FY 2015 to return to previously projected levels due to lower actual headcount in FY 2014. For all employees, 5% wage inflation assumed in FY 2015, 0% in FY 2016, 2.5% annually beginning FY 2017 and 2% annually beginning FY 2020
Overtime	Based on recent trends. Increases in FY 2014 due to higher Police overtime primarily resulting from elimination of 12 hour shifts
Health benefits - active	Average 5.6% inflation assumed annually for hospitalization cost. Reflects cost of healthcare plan designs being offered for 2014 enrollment
Other benefits	Based on recent trends, projected by specific other benefit/fringe. FY 2016 includes 2.5% of salary bonus payment to non-uniform and bonus payment to DPLSA (3%) and DPCOA (\$150k) between FY 2015/2016
Professional and contractual services	Decreases beginning FY 2014 primarily due to transition of Health and Wellness department. 1.0% cost inflation assumed beginning FY 2015
Materials & supplies	Decreases beginning FY 2015 due to transition of Public Lighting department distribution business. 1.0% cost inflation assumed beginning FY 2015
Utilities	Based on recent trends. 1.0% cost inflation assumed beginning FY 2015. Average cost inflation of 3.5% has been assumed for water/sewer rates beginning FY 2015
Purchased services	Increases beginning FY 2014 due to prisoner pre-arraignement function costs and FY 2015 due to payroll processing management. 1.0% cost inflation assumed beginning FY 2015
Risk management and insurance	1.0% cost inflation assumed beginning FY 2015
Maintenance capital	FY 2013 includes one-time capital outlays. 1.0% cost inflation assumed beginning FY 2015
Other expenses	Primarily includes printing, rental and other operating costs. 1.0% cost inflation assumed to certain costs beginning FY 2015
Contributions to non enterprise funds	Increases in FY 2015 and 2016 primarily due to scheduled vehicle fund debt service. Contributions to the Public Lighting Authority for operations begins FY 2015
DDOT subsidy	Increases primarily due to personnel and operating cost inflation. FY 2012 includes \$16m one-time contribution to General Fund. FY 2013 excludes risk management payment, made from refunding proceeds
Grant related expenses	Grant expenses captured within specific expense line items

Legacy expenditures

Debt service (UTGO & LTGO)	Reflects scheduled principal and interest payments
POC - principal, interest and swaps	Reflects principal, interest and swap payments. No acceleration or refinancing assumed
Pension contributions	Per actuarial analysis performed by the City's actuaries
Health benefits - retiree	Average 4.9% inflation assumed annually for hospitalization cost. Reflects cost of current healthcare plan designs

Other (Exhibit 4)

Financing proceeds	FY 2013 includes \$137m refunding proceeds (\$129.5 bond issuance)
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Operational restructuring initiatives / Reinvestment in the City (Exhibit 4)

Department revenue initiatives	Reflects increases to fees, improved billing and collection efforts and collections of past due receivables
Additional operating expenditures	Primarily reflects increases to headcount to improve and provide adequate level of City services. Costs are partially offset by potential savings
Technology	Reflects costs associated with information system upgrades and maintenance
Capital expenditures and other infrastructure	Primarily reflects City's capital improvement plan to invest in facilities and vehicles
Implementation costs	Primarily reflects non-recurring costs associated with implementing operational initiatives
Blight (excludes heavy commercial)	Reflects costs associated with demolition and clean up efforts of residential and light commercial (subject to change). Heavy commercial blight removal would require significant additional funding. Assumes all blight related expenditures are paid by the General Fund. Other funding sources may be available

Restructuring scenario (Exhibit 3)

Capital investment	Reflects technology, capital expenditures and implementation costs
Active pension contributions	Reflects contribution of 11.2% of salary assumed for public safety (excluding DPLSA), 12.25% assumed for DPLSA and 5.75% assumed for non-public safety
OPEB Payments - future retirees	Reflects contribution of 1% of salary assumed for future public safety retirees (excluding DPLSA), \$0.2m annually assumed for DPLSA and 2% assumed for non-public safety
POC reimbursements	Includes revenue received from enterprise and other non-General Fund agencies
PLD decommission	Preliminary estimates for 31 substations, excluding Mistersky
Increased tax revenues	Reflects potential revenue opportunities due to increased property values and employment conditions resulting from restructuring efforts
Contributions to income stabilization fund	Reflects excess UTGO collections to be contributed to an income stabilization fund to guarantee minimum levels of household income for retirees who meet certain eligibility criteria
Payments to secured claims	Based on the unaltered scheduled payments of secured debt and other notes payable (with the exception of POC swap payments)
QOL / exit financing proceeds (net)	Assumes QOL net financing proceeds of \$118m between FY 2014 and FY 2015. \$175m of net additional proceeds from exit financing in FY 2015
QOL / exit financing principal/interest payments	Exit financing assumes 8 year note funded 10/31/2014 with interest only payments in first 4 years and equal principal payments made in years 5 through 8
Working capital	Primarily relates to past due vendor payments and required funding of the self insurance escrow set-aside
Contingency	Reflects amounts reserved for unexpected events
Deferral	Reflects timing adjustment of reinvestment initiatives to manage liquidity

Ten-Year Financial Projections

General Fund summary view

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast									10-year total			
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022			
Revenues																		
Municipal income tax	\$ 276.5	\$ 240.8	\$ 216.5	\$ 228.3	\$ 233.0	\$ 248.0	\$ 246.4	\$ 250.4	\$ 252.1	\$ 253.8	\$ 255.5	\$ 257.1	\$ 258.7	\$ 260.9	\$ 264.1	\$ 267.3	\$ 2,566.3	
State revenue sharing	249.6	266.6	263.6	239.3	173.3	183.8	191.5	192.9	194.5	196.1	197.8	199.6	201.4	194.9	196.6	198.3	1,963.9	
Wagering taxes	180.4	173.0	183.3	176.9	181.4	174.6	169.9	168.2	169.9	171.6	173.3	175.0	176.8	178.5	180.3	182.1	1,745.7	
Sales and charges for services	193.3	167.4	154.1	154.9	149.2	123.8	131.5	118.0	115.8	113.7	111.5	109.3	107.1	104.5	103.4	104.1	1,118.9	
Property taxes	155.2	163.7	143.0	182.7	147.8	133.6	114.9	104.2	100.1	97.2	97.1	95.2	89.6	89.5	90.1	90.7	968.6	
Utility users' and other taxes	73.0	71.5	64.8	64.8	57.1	47.2	29.7	34.1	34.1	34.5	34.9	35.2	35.6	36.0	36.4	36.8	347.2	
Other revenue	152.9	138.5	134.2	152.5	121.6	111.8	76.8	70.5	69.2	57.7	56.4	56.7	57.0	57.3	57.6	57.9	617.2	
General Fund reimbursements	36.9	59.2	47.6	32.3	47.6	23.8	26.4	41.7	41.7	21.4	21.4	21.4	21.4	21.4	21.4	21.4	259.5	
Transfers in (UTGO millage & non-General Fund POCs)	84.2	89.1	91.5	93.6	95.2	93.5	93.9	90.8	86.9	87.6	87.2	84.2	83.6	83.0	68.2	64.4	829.7	
Total revenues	1,401.7	1,369.9	1,298.7	1,325.3	1,206.4	1,140.0	1,081.0	1,070.9	1,064.3	1,033.5	1,035.1	1,033.8	1,031.2	1,026.2	1,018.1	1,023.0	10,417.0	
Expenditures																		
Salaries/overtime/fringe	(512.0)	(514.7)	(474.3)	(463.3)	(440.3)	(361.3)	(331.0)	(351.1)	(356.3)	(363.6)	(372.5)	(381.8)	(389.4)	(397.1)	(404.8)	(412.9)	(3,760.4)	
Health benefits - active	(58.9)	(57.7)	(74.1)	(68.5)	(59.0)	(47.8)	(49.2)	(48.0)	(52.1)	(55.9)	(60.0)	(63.6)	(66.1)	(68.7)	(71.5)	(74.3)	(609.5)	
Other operating expenses	(554.4)	(457.7)	(422.2)	(359.4)	(361.5)	(305.2)	(290.9)	(313.6)	(312.8)	(293.3)	(296.7)	(295.7)	(297.6)	(299.4)	(306.1)	(307.7)	(3,013.7)	
Operating expenditures	(1,125.3)	(1,030.1)	(970.7)	(891.2)	(860.8)	(714.3)	(671.1)	(712.7)	(721.2)	(712.8)	(729.1)	(741.0)	(753.1)	(765.2)	(782.4)	(794.9)	(7,383.6)	
Net operating surplus	276.4	339.8	328.0	434.1	345.6	425.6	409.9	358.1	343.2	320.7	306.0	292.8	278.1	260.9	235.7	228.1	3,033.4	
Debt service (LTGO & UTGO)	(133.8)	(177.6)	(135.9)	(137.3)	(135.6)	(143.1)	(144.6)	(124.7)	(119.8)	(96.5)	(95.4)	(92.9)	(92.3)	(91.9)	(75.3)	(71.5)	(1,004.9)	
POC - principal and interest	(42.8)	(39.7)	(44.2)	(55.7)	(56.4)	(61.2)	(66.7)	(68.9)	(71.1)	(73.3)	(75.7)	(73.9)	(74.7)	(75.5)	(76.2)	(76.8)	(732.7)	
POC swaps	(40.5)	(45.1)	(45.9)	(45.1)	(45.1)	(45.9)	(45.9)	(45.9)	(45.9)	(45.9)	(45.9)	(45.9)	(45.0)	(44.2)	(43.5)	(42.8)	(450.8)	
Pension contributions	(66.2)	(57.3)	(42.2)	(112.4)	(78.3)	(59.3)	(195.8)	(229.5)	(254.4)	(280.9)	(309.1)	(315.6)	(325.5)	(330.9)	(332.8)	(335.8)	(2,910.3)	
Health benefits - retiree	(121.1)	(144.1)	(131.4)	(140.4)	(151.9)	(147.8)	(143.9)	(152.9)	(158.0)	(165.2)	(172.2)	(181.8)	(191.2)	(201.9)	(211.7)	(221.9)	(1,800.7)	
Legacy expenditures	(404.4)	(463.9)	(399.7)	(491.0)	(467.3)	(457.3)	(596.9)	(621.9)	(649.1)	(661.8)	(698.2)	(710.1)	(728.7)	(744.5)	(739.5)	(748.8)	(6,899.5)	
Deficit (excl. financing proceeds)	(127.9)	(124.1)	(71.7)	(56.9)	(121.8)	(31.7)	(187.0)	(263.7)	(305.9)	(341.1)	(392.3)	(417.4)	(450.6)	(483.5)	(503.8)	(520.8)	(3,866.1)	
Financing proceeds	75.0	-	250.0	-	-	143.5	-	-	-	-	-	-	-	-	-	-	-	
Total surplus (deficit)	\$ (52.9)	\$ (124.1)	\$ 178.3	\$ (56.9)	\$ (121.8)	\$ 111.9	\$ (187.0)	\$ (263.7)	\$ (305.9)	\$ (341.1)	\$ (392.3)	\$ (417.4)	\$ (450.6)	\$ (483.5)	\$ (503.8)	\$ (520.8)	\$ (3,866.1)	
Accumulated unrestricted General Fund deficit (1)	(219.2)	(331.9)	(155.7)	(196.6)	(326.6)	(214.8)	(401.8)	(665.5)	(971.4)	(1,312.6)	(1,704.8)	(2,122.2)	(2,572.8)	(3,056.3)	(3,560.1)	(4,080.8)		
Reinvestment in the City																		
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7.2	\$ 72.0	\$ 48.3	\$ 53.0	\$ 56.2	\$ 45.8	\$ 46.2	\$ 46.1	\$ 50.6	\$ 51.8	\$ 477.2
Additional operating expenditures	-	-	-	-	-	-	-	(12.6)	(68.9)	(51.3)	(42.6)	(32.9)	(29.7)	(32.2)	(31.7)	(33.1)	(34.0)	(368.9)
Capital investments	-	-	-	-	-	(0.0)	(31.2)	(152.1)	(91.0)	(61.7)	(52.4)	(49.3)	(45.5)	(44.4)	(41.8)	(40.0)	(609.4)	
Blight (excludes heavy commercial)	-	-	-	-	-	-	(2.0)	(98.0)	(80.0)	(80.0)	(80.0)	(80.0)	-	-	-	-	(420.0)	
Total reinvestment in the City	-	-	-	-	-	(0.0)	(38.7)	(246.9)	(173.9)	(131.3)	(109.0)	(113.2)	(31.5)	(30.0)	(24.4)	(22.2)	(921.1)	
Adjusted surplus (deficit)	\$ (52.9)	\$ (124.1)	\$ 178.3	\$ (56.9)	\$ (121.8)	\$ 111.8	\$ (225.6)	\$ (510.7)	\$ (479.9)	\$ (472.4)	\$ (501.3)	\$ (530.5)	\$ (482.1)	\$ (513.5)	\$ (528.1)	\$ (543.0)	\$ (4,787.2)	
Adj. accumulated unrestricted General Fund deficit	(219.2)	(331.9)	(155.7)	(196.6)	(326.6)	(214.8)	(440.4)	(951.1)	(1,431.0)	(1,903.4)	(2,404.7)	(2,935.2)	(3,417.4)	(3,930.9)	(4,459.0)	(5,002.0)		

Footnotes:

(1) Historical accumulated deficits may not equate to previous balance plus annual surplus/deficit due to changes in inventories, reserves, and the restricted deficit

Ten-Year Financial Projections

Restructuring scenario - Amount available for unsecured claims

(\$ in millions)

	Preliminary forecast										10-year total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Total revenues	\$ 1,081.0	\$ 1,070.9	\$ 1,064.3	\$ 1,033.5	\$ 1,035.1	\$ 1,033.8	\$ 1,031.2	\$ 1,026.2	\$ 1,018.1	\$ 1,023.0	\$ 10,417.0
Department revenue initiatives	7.2	72.0	48.3	53.0	56.2	45.8	46.2	46.1	50.6	51.8	477.2
Operating expenditures	(671.1)	(712.7)	(721.2)	(712.8)	(729.1)	(741.0)	(753.1)	(765.2)	(782.4)	(794.9)	(7,383.6)
Additional operating expenditures	(12.6)	(68.9)	(51.3)	(42.6)	(32.9)	(29.7)	(32.2)	(31.7)	(33.1)	(34.0)	(368.9)
Net operating surplus	\$ 404.5	\$ 361.3	\$ 340.2	\$ 331.1	\$ 329.3	\$ 308.9	\$ 292.1	\$ 275.3	\$ 253.2	\$ 245.9	\$ 3,141.7
<u>Reinvestment expenditures/adjustments</u>											
Capital investments	(31.2)	(152.1)	(91.0)	(61.7)	(52.4)	(49.3)	(45.5)	(44.4)	(41.8)	(40.0)	(609.4)
Restructuring professional fees	(82.2)	(47.8)	-	-	-	-	-	-	-	-	(130.0)
Blight (excludes heavy commercial)	(2.0)	(98.0)	(80.0)	(80.0)	(80.0)	-	-	-	-	-	(420.0)
Active pension contributions	(17.0)	(31.4)	(32.0)	(32.9)	(33.7)	(34.5)	(35.2)	(35.9)	(36.6)	(37.4)	(326.7)
OPEB payments - current retirees	(123.8)	(19.0)	-	-	-	-	-	-	-	-	(142.8)
OPEB payments - future retirees	(3.9)	(4.1)	(4.2)	(4.3)	(4.4)	(4.5)	(4.5)	(4.6)	(4.7)	(4.8)	(43.9)
POC reimbursements	(24.0)	(27.0)	(29.2)	(29.9)	(30.6)	(30.1)	(30.2)	(30.3)	(30.4)	(30.5)	(292.3)
PLD decommission	-	(25.0)	(25.0)	(25.0)	-	-	-	-	-	-	(75.0)
Increased income tax revenues	1.5	5.8	10.3	14.5	18.6	22.8	27.2	31.2	34.4	37.7	204.0
Increased property tax revenues	-	0.2	6.6	8.0	8.2	11.4	17.2	20.1	23.1	26.3	121.1
Increased utility users' tax revenues	-	-	0.4	0.6	0.8	0.8	0.8	0.8	0.8	0.8	5.6
Contributions to income stabilization fund	-	(2.5)	(2.3)	(2.3)	(2.2)	(2.1)	(2.1)	(2.0)	(1.3)	(1.1)	(17.8)
Total restructuring	(282.5)	(400.8)	(246.3)	(212.9)	(175.8)	(165.5)	(72.3)	(65.2)	(56.6)	(49.1)	(1,727.3)
Funds available for legacy liabilities	121.9	(39.5)	93.9	118.1	153.5	143.4	219.8	210.1	196.5	196.7	1,414.4
<u>Payments to secured claims (Subject to further review/negotiation)</u>											
LTGO - secured	(25.9)	(29.5)	(29.5)	(29.5)	(29.5)	(29.5)	(29.6)	(29.6)	(29.6)	(29.6)	(291.7)
UTGO - secured	(9.6)	(9.9)	(9.9)	(9.9)	(9.9)	(9.9)	(9.9)	(9.9)	(9.9)	(10.0)	(98.8)
POC swaps (1)	(45.9)	(15.7)	-	-	-	-	-	-	-	-	(61.6)
POC swaps settlement (1)	-	(42.1)	-	-	-	-	-	-	-	-	(42.1)
Notes/loans payable	-	-	-	-	-	-	-	-	-	-	-
Total payments to secured claims	(81.3)	(97.2)	(39.4)	(39.4)	(39.4)	(39.4)	(39.5)	(39.5)	(39.5)	(39.6)	(494.2)
Funds available for unsecured claims	\$ 40.6	\$ (136.7)	\$ 54.5	\$ 78.7	\$ 114.1	\$ 104.0	\$ 180.3	\$ 170.6	\$ 157.0	\$ 157.2	\$ 920.2
<u>Adjustments to funds available for unsecured claims</u>											
QOL / exit financing proceeds (net)	\$ 52.5	\$ 240.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 292.7
QOL / exit financing principal/interest payments	(1.3)	(14.6)	(18.0)	(18.0)	(18.0)	(68.0)	(90.0)	(85.5)	(81.0)	(26.5)	(420.9)
Total QOL financing impact	51.2	225.6	(18.0)	(18.0)	(18.0)	(68.0)	(90.0)	(85.5)	(81.0)	(26.5)	(128.3)
Working capital	(39.8)	15.0	-	-	-	-	-	-	-	-	(24.8)
Contingency	-	(13.6)	(11.0)	(10.8)	(10.9)	(10.8)	(10.9)	(10.9)	(11.0)	(11.1)	(101.1)
Reinvestment deferrals / timing adjustments	-	-	62.5	38.0	1.7	59.4	(15.4)	(10.9)	(16.0)	(74.2)	45.2
Total adjustments to funds available	11.4	227.0	33.5	9.3	(27.2)	(19.4)	(116.3)	(107.3)	(108.0)	(111.8)	(208.9)
Adjusted funds available for unsecured claims	\$ 51.9	\$ 90.3	\$ 88.0	\$ 87.9	\$ 86.9	\$ 84.5	\$ 64.0	\$ 63.3	\$ 49.1	\$ 45.4	\$ 711.3

Footnotes:

(1) Reflects an \$85m settlement. POC swap payments made in full through October 2014, at which time the remainder of the settlement amount is paid.

Ten-Year Financial Projections

General Fund detail view

(\$ in millions)

	Fiscal year ended actual										Preliminary forecast										10-year total	
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023						
Revenues																						
Municipal income tax	\$ 276.5	\$ 240.8	\$ 216.5	\$ 228.3	\$ 233.0	\$ 248.0	\$ 246.4	\$ 250.4	\$ 252.1	\$ 253.8	\$ 255.5	\$ 257.1	\$ 258.7	\$ 260.9	\$ 264.1	\$ 267.3	\$ 2566.3	\$ 2566.3	\$ 2566.3	\$ 2566.3	\$ 2566.3	
State revenue sharing	249.6	266.6	263.6	239.3	173.3	183.8	191.5	192.9	194.5	196.1	197.8	199.6	201.4	194.9	196.6	198.3	1963.9	1963.9	1963.9	1963.9	1963.9	
Wagering taxes	180.4	173.0	183.3	176.9	181.4	174.6	169.9	168.2	169.9	171.6	173.3	175.0	176.8	178.5	180.3	182.1	1745.7	1745.7	1745.7	1745.7	1745.7	
Sales and charges for services	193.3	167.4	154.1	154.9	149.2	123.8	131.5	118.0	115.8	113.7	111.5	109.3	107.1	104.5	103.4	104.1	1118.9	1118.9	1118.9	1118.9	1118.9	
Property taxes	155.2	163.7	143.0	182.7	147.8	133.6	114.9	104.2	100.1	97.2	97.1	95.2	89.6	89.5	90.1	90.7	968.6	968.6	968.6	968.6	968.6	
Utility users' and other taxes	73.0	71.5	64.8	64.8	57.1	47.2	29.7	34.1	34.1	34.5	34.9	35.2	35.6	36.0	36.4	36.8	347.2	347.2	347.2	347.2	347.2	
Parking/court fines and other revenue	57.6	38.6	43.0	63.8	31.5	31.4	29.2	29.2	29.2	29.2	29.2	29.2	29.2	29.2	29.2	29.2	291.9	291.9	291.9	291.9	291.9	
Grant revenue	63.5	65.1	77.6	76.0	80.6	58.2	27.9	27.1	25.7	14.2	14.5	14.8	15.0	15.3	15.5	15.8	185.8	185.8	185.8	185.8	185.8	
Licenses, permits and inspection charges	9.0	6.7	8.7	8.6	7.4	10.7	9.0	9.1	9.1	9.2	9.2	9.3	9.3	9.3	9.4	9.4	92.0	92.0	92.0	92.0	92.0	
Revenue from use of assets	22.8	28.1	4.9	4.1	2.1	11.5	10.6	5.2	5.2	3.6	3.6	3.6	3.6	3.6	3.6	3.6	47.6	47.6	47.6	47.6	47.6	
General Fund reimbursements from:																						
Street fund	14.0	12.4	19.3	9.0	9.0	9.3	9.3	4.2	4.2	4.2	4.2	4.2	4.2	4.2	4.2	4.2	46.8	46.8	46.8	46.8	46.8	
DDOT (risk mgmt)	10.8	12.9	10.0	12.1	12.1	1.6	9.9	12.1	12.1	12.1	12.1	12.1	12.1	12.1	12.1	12.1	118.8	118.8	118.8	118.8	118.8	
Parking & vehicle fund	12.1	33.9	18.4	11.2	26.4	12.9	7.3	25.4	25.5	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	94.0	94.0	94.0	94.0	94.0
Transfers in for:																						
UTGO property tax millage	67.2	71.5	72.4	72.8	73.0	70.6	66.5	62.6	57.7	57.6	56.5	54.1	53.4	52.7	37.7	33.9	532.8	532.8	532.8	532.8	532.8	
POC allocation - other governmental	8.7	9.1	9.8	10.7	11.4	11.4	15.2	15.6	16.4	16.8	17.2	16.9	17.0	17.1	17.1	17.2	166.5	166.5	166.5	166.5	166.5	
POC allocation - enterprise funds (excl. DDOT)	8.2	8.6	9.3	10.1	10.8	11.5	12.2	12.5	12.8	13.1	13.4	13.2	13.2	13.3	13.3	13.3	130.4	130.4	130.4	130.4	130.4	
Total revenues	1,401.7	1,369.9	1,298.7	1,325.3	1,206.4	1,140.0	1,081.0	1,070.9	1,064.3	1,033.5	1,035.1	1,033.8	1,031.2	1,026.2	1,018.1	1,023.0	10,417.0	10,417.0	10,417.0	10,417.0	10,417.0	
Expenditures																						
Salaries and wages - Public Safety	(269.2)	(279.3)	(269.7)	(278.4)	(259.0)	(222.1)	(205.4)	(222.1)	(228.8)	(235.2)	(241.1)	(247.1)	(252.1)	(257.1)	(262.3)	(267.5)	(2,418.7)	(2,418.7)	(2,418.7)	(2,418.7)	(2,418.7)	
Salaries and wages - Non-Public Safety	(146.9)	(149.6)	(131.1)	(105.3)	(101.5)	(75.5)	(69.8)	(71.9)	(69.8)	(71.3)	(72.9)	(74.7)	(76.2)	(77.7)	(79.1)	(80.6)	(744.1)	(744.1)	(744.1)	(744.1)	(744.1)	
Overtime - Public Safety	(35.2)	(41.9)	(36.4)	(38.4)	(41.0)	(23.2)	(26.5)	(26.8)	(26.3)	(27.0)	(27.7)	(28.4)	(29.0)	(29.6)	(30.1)	(30.7)	(282.2)	(282.2)	(282.2)	(282.2)	(282.2)	
Overtime - Non-Public Safety	(10.4)	(9.5)	(7.2)	(7.4)	(7.9)	(6.5)	(5.4)	(4.1)	(4.0)	(4.0)	(4.1)	(4.2)	(4.3)	(4.4)	(4.5)	(4.6)	(43.5)	(43.5)	(43.5)	(43.5)	(43.5)	
Health benefits - active- Public Safety	(23.0)	(25.0)	(42.9)	(39.6)	(36.0)	(28.9)	(35.8)	(35.0)	(38.5)	(41.4)	(44.4)	(47.1)	(49.0)	(50.9)	(53.0)	(55.1)	(450.1)	(450.1)	(450.1)	(450.1)	(450.1)	
Health benefits - active - Non-Public Safety	(35.9)	(32.7)	(31.3)	(28.8)	(23.0)	(19.0)	(13.5)	(13.0)	(13.6)	(14.5)	(15.6)	(16.5)	(17.2)	(17.8)	(18.5)	(19.3)	(159.4)	(159.4)	(159.4)	(159.4)	(159.4)	
Other benefits - Public Safety	(27.6)	(18.8)	(16.4)	(18.6)	(17.0)	(18.6)	(13.4)	(15.3)	(15.2)	(15.2)	(15.6)	(16.0)	(16.3)	(16.6)	(17.0)	(17.3)	(157.9)	(157.9)	(157.9)	(157.9)	(157.9)	
Other benefits - Non-Public Safety	(22.7)	(15.5)	(13.5)	(15.3)	(14.0)	(15.3)	(10.6)	(10.9)	(12.3)	(10.8)	(11.0)	(11.3)	(11.5)	(11.7)	(11.9)	(12.2)	(114.0)	(114.0)	(114.0)	(114.0)	(114.0)	
Professional and contractual services	(115.1)	(124.9)	(131.1)	(98.1)	(97.9)	(76.3)	(53.5)	(63.6)	(60.1)	(57.1)	(57.8)	(54.0)	(53.1)	(52.2)	(52.3)	(55.1)	(558.9)	(558.9)	(558.9)	(558.9)	(558.9)	
Materials & supplies	(88.1)	(72.4)	(61.4)	(69.1)	(64.0)	(63.2)	(66.0)	(34.8)	(34.8)	(35.0)	(34.7)	(34.1)	(33.7)	(33.3)	(33.3)	(33.6)	(373.4)	(373.4)	(373.4)	(373.4)	(373.4)	
Utilities	(35.6)	(38.7)	(27.9)	(30.1)	(27.1)	(21.4)	(28.1)	(28.7)	(28.6)	(28.8)	(28.8)	(29.1)	(29.3)	(29.6)	(30.0)	(30.6)	(291.6)	(291.6)	(291.6)	(291.6)	(291.6)	
Purchased services	(15.3)	(14.7)	(11.8)	(8.8)	(8.1)	(5.5)	(18.4)	(24.3)	(24.3)	(24.8)	(24.6)	(24.2)	(24.2)	(24.0)	(24.0)	(24.0)	(237.1)	(237.1)	(237.1)	(237.1)	(237.1)	
Risk management and insurance	(63.2)	(51.7)	(54.4)	(63.6)	(40.1)	(43.5)	(35.8)	(43.7)	(44.1)	(44.6)	(45.0)	(45.5)	(45.9)	(46.4)	(46.8)	(47.3)	(445.1)	(445.1)	(445.1)	(445.1)	(445.1)	
Maintenance capital	(43.1)	(22.6)	(9.2)	(12.3)	(12.6)	(14.0)	(5.9)	(6.0)	(6.1)	(6.1)	(6.2)	(6.3)	(6.4)	(6.4)	(6.5)	(6.5)	(62.0)	(62.0)	(62.0)	(62.0)	(62.0)	
Other expenses	(43.9)	(33.1)	(48.5)	(6.5)	(28.7)	(37.6)	(34.9)	(39.7)	(36.4)	(35.8)	(35.2)	(35.2)	(35.3)	(35.3)	(35.4)	(35.4)	(358.7)	(358.7)	(358.7)	(358.7)	(358.7)	
Contributions to non enterprise funds	(55.0)	(41.7)	(37.0)	(18.2)	(19.8)	(18.4)	(11.4)	(34.4)	(37.5)	(18.1)	(18.4)	(18.7)	(18.9)	(19.3)	(19.6)	(19.9)	(216.1)	(216.1)	(216.1)	(216.1)	(216.1)	
DDOT subsidy	(92.8)	(55.2)	(57.7)	(50.3)	(61.7)	(25.0)	(36.8)	(40.6)	(43.2)	(45.9)	(48.6)	(50.8)	(53.1)	(55.4)	(57.8)	(470.7)	(470.7)	(470.7)	(470.7)	(470.7)		
Grant related expenses (operating)	(2.3)	(2.8)	(1.4)	(2.5)	(1.4)	(0.4)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating expenditures	(1,125.3)	(1,030.1)	(970.7)	(891.2)	(860.8)	(714.3)	(671.1)	(712.7)	(721.2)	(712.8)	(729.1)	(741.0)	(753.1)	(765.2)	(782.4)	(794.9)	(7,383.6)	(7,383.6)	(7,383.6)	(7,383.6)	(7,383.6)	
Net operating surplus	276.4	339.8	328.0	434.1	345.6	425.6	409.9	358.1	343.2	320.7	306.0	292.8	278.1	260.9	235.7	228.1	3,033.4	3,033.4	3,033.4	3,033.4	3,033.4	
Debt service (LTGO)	(66.6)	(105.9)	(63.2)	(64.2)	(62.3)	(71.4)	(77.8)	(59.2)	(59.2)	(38.9)	(38.8)	(38.8)	(38.9)	(39.3)	(37.6)	(37.5)	(466.0)	(466.0)	(466.0)	(466.0)	(466.0)	
Debt service (LTGO - DDOT)	-	(0.3)	(0.3)	(0.3)	(0.3)	(1.1)	(0.3)	(2.9)	(2.9)	-	-	-	-	-	-	-	(6.1)	(6.1)	(6.1)	(6.1)	(6.1)	
Debt service (UTGO)	(67.2)	(71.5)	(72.4)	(72.8)	(73.0)	(70.6)	(66.5)	(62.6)	(57.7)	(57.6)	(56.5)	(54.1)	(53.4)	(52.7)	(37.7)	(33.9)	(532.8)	(532.8)	(532.8)	(532.8)	(532.8)	
POC - principal and interest (Governmental)	(34.5)	(31.4)	(34.9)	(45.0)	(44.5)	(47.6)	(51.7)	(52.6)	(54.3)	(56.0)	(57.8)	(56.4)	(57.0)	(57.6)	(58.2)	(58.7)	(560.3)	(560.3)	(560.3)	(560.3)	(560.3)	
POC - principal and interest (EF, excl. DDOT)	(5.2)	(5.2)	(5.8)	(6.7)	(7.4)	(8.1)	(8.8)	(9.1)	(9.4)	(9.7)	(10.0)	(9.7)	(9.9)	(10.0)	(10.1)	(10.1)	(96.7)	(96.7)	(96.7)	(96.7)	(96.7)	
POC - principal and interest (DDOT)	(2.8)	(2.8)	(3.2)	(3.6)	(4.0)	(4.4)	(4.8)	(4.9)	(5.1)	(5.2)	(5.4)	(5.3)	(5.3)	(5.4)	(5.5)	(5.5)	(52.5)	(52.5)	(52.5)	(52.5)	(52.5)	
POC - principal and interest (General Fund grant)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(1.1)	(1.3)	(2.3)	(2.3)	(2.4)	(2.5)	(2.4)	(2.5)	(2.5)	(2.5)	(2.5)	(23.2)	(23.2)	(23.2)	(23.2)	(23.2)	
POC - swaps (Governmental)	(35.5)	(39.5)	(40.2)	(39.5)	(39.5)	(39.2)	(39.3)	(38.9)	(38.9)	(38.9)	(38.9)	(38.9)	(38.9)	(38.9)	(38.9)	(38.9)	(36.3)	(36.3)	(36.3)	(36.3)	(36.3)	
POC - swaps (EF, excl. DDOT)	(3.0)	(3.4)	(3.4)	(3.4)	(3.4)	(3.4)	(3.4)	(3.4)	(3.4)	(3.4)	(3.4)	(3.4)	(3.4)	(3.4)	(3.4)	(3.4)	(33.7)	(33.7)	(33.7)	(33.7)	(33.7)	
POC - swaps (DDOT)	(1.6)	(1.8)	(1.9)	(1.8)	(1.8)	(1.9)	(1.9)	(1.9)	(1.9)	(1.9)	(1.9)	(1.9)	(1.9)	(1.9)	(1.9)	(1.9)	(18.3)	(18.3)	(18.3)	(18.3)	(18.3)	
POC - swaps (General Fund grant)	(0.3)	(

Ten-Year Financial Projections

General Fund detail view

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										10-year total	
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Reinvestment in the City																	
Department revenue initiatives																	
Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.0	\$ 8.1	\$ 6.6	\$ 18.3	\$ 19.0	\$ 6.7	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 87.0	
Non-Departmental (36D Initiatives)	-	-	-	-	-	-	5.8	8.2	8.5	8.7	9.0	9.2	9.5	9.8	10.1	78.8	
Blight	-	-	-	-	-	3.0	44.3	13.0	4.0	4.0	-	-	-	-	-	72.3	
Municipal Parking	-	-	-	-	-	-	5.6	6.8	6.8	6.8	6.8	6.8	6.8	6.8	6.8	60.3	
DDOT - Transportation	-	-	-	-	-	(1.7)	(5.7)	(1.5)	(0.1)	4.6	6.3	10.4	10.0	14.1	15.0	51.4	
Police	-	-	-	-	-	-	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	32.6	
General Services	-	-	-	-	-	1.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	20.3	
Other	-	-	-	-	-	2.9	8.1	9.4	9.7	7.3	7.3	7.4	7.4	7.5	7.5	74.4	
Sub-total: Revenues initiatives	-	-	-	-	-	-	7.2	72.0	48.3	53.0	56.2	45.8	46.2	46.1	50.6	51.8	477.2
Additional operating expenditures																	
General Services	-	-	-	-	-	-	(2.1)	(8.5)	(13.5)	(13.6)	(13.8)	(14.0)	(14.1)	(14.2)	(14.4)	(14.5)	(122.7)
Police	-	-	-	-	-	-	(2.2)	(14.4)	(17.9)	(10.9)	(9.4)	(8.8)	(8.9)	(8.7)	(9.1)	(9.1)	(99.3)
Finance/Budget	-	-	-	-	-	-	(1.1)	(5.8)	(3.8)	(3.8)	(1.3)	(1.8)	(2.2)	(2.7)	(3.1)	(3.6)	(29.1)
Other	-	-	-	-	-	-	(7.2)	(40.2)	(16.2)	(14.3)	(8.3)	(5.2)	(7.0)	(5.9)	(6.9)	(6.8)	(117.8)
Sub-total: Add. operating exp.	-	-	-	-	-	-	(12.6)	(68.9)	(51.3)	(42.6)	(32.9)	(29.7)	(32.2)	(31.7)	(33.1)	(34.0)	(368.9)
Capital investments																	
Technology	-	-	-	-	-	-	(3.1)	(54.4)	(29.2)	(12.2)	(10.1)	(9.9)	(8.2)	(8.8)	(8.8)	(7.5)	(152.3)
Capital expenditures and other infrastructure	-	-	-	-	-	-	(24.9)	(79.5)	(55.4)	(48.6)	(41.0)	(38.4)	(34.6)	(33.6)	(31.8)	(31.5)	(419.4)
Implementation costs	-	-	-	-	-	(0.0)	(3.2)	(18.2)	(6.3)	(0.9)	(1.2)	(1.0)	(2.7)	(2.0)	(1.2)	(1.0)	(37.7)
Sub-total: Capital investments	-	-	-	-	-	(0.0)	(31.2)	(152.1)	(91.0)	(61.7)	(52.4)	(49.3)	(45.5)	(44.4)	(41.8)	(40.0)	(609.4)
Blight (excludes heavy commercial)	-	-	-	-	-	-	(2.0)	(98.0)	(80.0)	(80.0)	(80.0)	(80.0)	-	-	-	-	(420.0)
Total reinvestment in the City	-	-	-	-	-	(0.0)	(38.7)	(246.9)	(173.9)	(131.3)	(109.0)	(113.2)	(31.5)	(30.0)	(24.4)	(22.2)	(921.1)
Adjusted surplus (deficit)	\$ (52.9)	\$ (124.1)	\$ 178.3	\$ (56.9)	\$ (121.8)	\$ 111.8	\$ (225.6)	\$ (510.7)	\$ (479.9)	\$ (472.4)	\$ (501.3)	\$ (530.5)	\$ (482.1)	\$ (513.5)	\$ (528.1)	\$ (543.0)	\$ (4,787.2)

Appendix A General Fund Department detail

Note: Civic Center, Former Cost Center, and DWDD have been excluded from the presentation as they do not contribute to the forecast and have minimal impact in historical years

	Fiscal year ended actual					Preliminary forecast									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues															
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	-	-	0.0	0.0	0.0	-	-	-	-	-	-	-	-	-	-
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	0.0	-	0.0	0.0	0.0	0.0	-								
Expenditures															
Salaries and wages	(1.4)	(1.4)	(1.2)	(1.1)	(1.1)	(0.9)	(1.0)	(1.0)	(1.0)	(1.1)	(1.1)	(1.1)	(1.2)	(1.2)	(1.2)
Overtime	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Pension	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.1)	(0.6)	(0.8)	(0.9)	(1.0)	(1.1)	(1.1)	(1.2)	(1.2)	(1.4)
Medical & fringe benefits	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.7)	(0.8)	(0.8)	(0.9)	(0.9)	(1.0)	(1.0)	(1.0)	(1.1)	(1.2)
Professional and contractual services	-	(0.0)	0.0	-	-	-	-	-	-	-	-	-	-	-	-
Materials & supplies	(0.1)	(0.2)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Utilities	(0.0)	(0.0)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.2)	(0.1)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest (1)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(2.6)	(2.6)	(2.4)	(2.3)	(2.4)	(2.2)	(3.1)	(3.4)	(3.5)	(3.7)	(3.9)	(4.0)	(4.1)	(4.3)	(4.4)
Total surplus (deficit)	\$ (2.6)	\$ (2.6)	\$ (2.4)	\$ (2.3)	\$ (2.4)	\$ (2.2)	\$ (3.1)	\$ (3.4)	\$ (3.5)	\$ (3.7)	\$ (3.9)	\$ (4.0)	\$ (4.1)	\$ (4.3)	\$ (4.4)
Operational restructuring															
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses															
Additional operating expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational restructuring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted surplus (deficit)	\$ (2.2)	\$ (3.1)	\$ (3.4)	\$ (3.5)	\$ (3.7)	\$ (3.9)	\$ (4.0)	\$ (4.1)	\$ (4.3)	\$ (4.4)	\$ (4.5)				

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Department employees (baseline)	Fiscal year ended actual						Preliminary forecast											
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
	22	23	20	16	15		16	16	16	16	16	16	16	16	16	16	16	16
Average salary & wages (1)	\$ 62,323	\$ 62,796	\$ 62,338	\$ 71,811	\$ 73,322		\$ 57,557	\$ 64,173	\$ 67,381	\$ 67,381	\$ 69,066	\$ 70,792	\$ 72,562	\$ 74,013	\$ 75,494	\$ 77,003	\$ 78,544	
Average overtime	864	891	925	1,177	1,022		1,583	1,765	1,853	1,853	1,899	1,947	1,995	2,035	2,076	2,117	2,160	
	\$ 63,187	\$ 63,687	\$ 63,263	\$ 72,988	\$ 74,344		\$ 59,140	\$ 65,937	\$ 69,234	\$ 69,234	\$ 70,965	\$ 72,739	\$ 74,557	\$ 76,049	\$ 77,570	\$ 79,121	\$ 80,703	
Overtime as a % of salary & wages	1.4%	1.4%	1.5%	1.6%	1.4%		2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	
Pension as a % of salary & wages							9.5%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wage	44.4%	40.8%	46.3%	50.6%	55.5%		76.8%	81.3%	80.7%	83.3%	84.9%	86.5%	88.7%	90.8%	93.2%	95.2%	97.2%	
Key Items	Comment/Reference																	
Expenses																		
Personnel expenses	Appendix C.1 - Appendix C.3																	
Other expenses	Primarily building rental expense																	
Operational restructuring																		
Additional Department employees	n/a	n/a	n/a	n/a	n/a		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

(1) Based on department salaries & wages and employees, see Appendix C.2.

	Fiscal year ended actual					Preliminary forecast									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues															
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	4.3	2.4	5.1	2.7	3.5	5.6	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	2.8	2.9	1.8	0.1	(0.4)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Revenue from use of assets	0.0	0.0	0.0	0.0	0.0	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.7	1.3	0.2	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	0.0	1.0	0.4	0.0	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	0.2	0.6	0.1	0.3	0.0	-	-	-	-	-	-	-	-	-	-
Total revenues	8.1	8.3	7.6	3.1	3.1	6.0	3.7								
Expenditures															
Salaries and wages	(7.6)	(7.5)	(3.6)	(2.3)	(1.8)	(0.9)	(0.7)	(0.8)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)
Overtime	(0.3)	(0.2)	(0.1)	(0.0)	(0.1)	(0.1)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Pension	(1.2)	(1.0)	(0.5)	(0.1)	(0.1)	(0.1)	(0.4)	(0.6)	(0.7)	(0.8)	(0.8)	(0.9)	(0.9)	(1.0)	(1.0)
Medical & fringe benefits	(4.0)	(3.8)	(2.0)	(1.3)	(1.3)	(0.4)	(1.0)	(1.2)	(1.2)	(1.3)	(1.3)	(1.4)	(1.4)	(1.5)	(1.6)
Professional and contractual services	(0.8)	(0.8)	(0.5)	(0.3)	(0.2)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Materials & supplies	0.0	(0.1)	(0.0)	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Utilities	(2.3)	(1.0)	(0.2)	(0.3)	(0.0)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Purchased services	(0.1)	(0.1)	0.0	0.0	0.0	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(1.0)	(1.0)	(0.6)	(0.6)	(0.3)	(0.6)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest ¹	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(0.4)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(17.8)	(15.9)	(7.9)	(5.4)	(4.4)	(2.6)	(3.0)	(3.5)	(3.7)	(3.8)	(4.0)	(4.1)	(4.3)	(4.4)	(4.6)
Total surplus (deficit)	\$ (9.7)	\$ (7.6)	\$ (0.3)	\$ (2.3)	\$ (1.3)	\$ 3.4	\$ 0.7	\$ 0.2	\$ 0.0	\$ (0.1)	\$ (0.3)	\$ (0.4)	\$ (0.6)	\$ (0.7)	\$ (0.8)
Operational restructuring															
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses															
Additional operating expenditures	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Operational restructuring	\$ -	\$ -	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)
Adjusted surplus (deficit)	\$ 3.4	\$ 0.7	\$ 0.2	\$ 0.0	\$ (0.2)	\$ (0.3)	\$ (0.5)	\$ (0.6)	\$ (0.7)	\$ (0.9)	\$ (1.0)				

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Department employees (baseline)	Fiscal year ended actual						Preliminary forecast											
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
	184	179	123	114	114		41	14	19	19	19	19	19	19	19	19	19	
Average salary & wages(1)	\$ 30,107	\$ 30,392	\$ 35,862	\$ 30,300	\$ 32,448		\$ 31,439	\$ 33,550	\$ 35,112	\$ 35,112	\$ 35,990	\$ 36,890	\$ 37,812	\$ 38,568	\$ 39,339	\$ 40,126	\$ 40,929	
Average overtime	1,609	1,151	523	383	828		1,505	3,346	3,039	3,039	3,115	3,193	3,273	3,338	3,405	3,473	3,542	
	\$ 31,715	\$ 31,543	\$ 36,385	\$ 30,683	\$ 33,275		\$ 32,943	\$ 36,896	\$ 38,151	\$ 38,151	\$ 39,105	\$ 40,082	\$ 41,085	\$ 41,906	\$ 42,744	\$ 43,599	\$ 44,471	
Overtime as a % of salary & wages	3.9%	2.8%	1.8%	1.9%	5.1%		7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	
Pension as a % of salary & wages							7.1%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wage	53.0%	50.8%	55.9%	55.7%	69.0%		47.9%	158.4%	142.6%	147.5%	150.6%	153.5%	157.8%	161.9%	166.6%	170.7%	174.7%	

Key Items	Comment/Reference
Revenues	
Licenses, permits and inspection charges	Inspection charges and street-use permits. FY 2013 includes payment from utilities for permits to complete work over several years.
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Department moved positions between DPW general fund and DPW street fund in FY 2014 and FY 2015 to more accurately capture costs
Other expenses	Contracted repair services Building rental expenses
Operational restructuring	
Additional Department employees	

(1) Based on department salaries & wages and employees, see Appendix C.2.

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Municipal income tax	-	-	-	-	(0.0)	-	-	-	-	-	-	-	-	-	-	
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sales and charges for services	18.9	8.2	4.4	3.0	3.5	0.6	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	
Revenue from use of assets	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Parking/court fines and other revenue	0.1	0.6	1.3	0.7	(0.1)	0.0	-	-	-	-	-	-	-	-	-	
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reimb. from parking & vehicle fund	-	3.5	-	-	-	-	-	-	-	-	-	-	-	-	-	
Street fund reimb. and financing proceeds	4.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total revenues	23.6	12.4	5.8	3.7	3.3	0.6	0.2									
Expenditures																
Salaries and wages	(14.5)	(15.0)	(14.0)	(12.9)	(11.6)	(10.0)	(9.8)	(10.3)	(9.8)	(10.1)	(10.3)	(10.6)	(10.8)	(11.0)	(11.2)	(11.5)
Overtime	(1.2)	(1.0)	(0.7)	(0.8)	(0.8)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)
Pension	(0.5)	(0.3)	(0.4)	(0.7)	(0.9)	(1.1)	(6.2)	(7.4)	(8.2)	(9.1)	(10.2)	(10.7)	(11.2)	(11.7)	(12.3)	(12.7)
Medical & fringe benefits	(7.4)	(6.9)	(7.0)	(6.9)	(7.2)	(8.1)	(11.3)	(11.8)	(12.1)	(12.6)	(13.2)	(13.9)	(14.5)	(15.2)	(15.9)	(16.6)
Professional and contractual services	(2.9)	(8.2)	(5.1)	(6.9)	(5.2)	(3.6)	(3.6)	(3.6)	(3.6)	(3.7)	(3.7)	(3.7)	(3.8)	(3.8)	(3.9)	(3.9)
Materials & supplies	(0.4)	(0.3)	(0.3)	(0.3)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)
Utilities	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.0)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Purchased services	(0.1)	(0.1)	(0.2)	(0.1)	(0.0)	(0.2)	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Risk management and insurance	0.0	-	(0.1)	-	(0.3)	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(3.2)	(3.1)	(5.4)	(2.7)	(2.8)	(3.3)	(4.2)	(4.2)	(4.2)	(4.2)	(4.3)	(4.3)	(4.3)	(4.3)	(4.3)	(4.4)
Debt service	(0.0)	0.3	(0.0)	(0.1)	(0.0)	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest ¹	(2.7)	(2.8)	(3.0)	(3.3)	(3.5)	(3.4)	(4.4)	(4.6)	(4.6)	(4.8)	(4.9)	(4.8)	(4.8)	(4.8)	(4.9)	(4.9)
Transfers out	-	(1.0)	(1.0)	(0.9)	(1.9)	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(33.1)	(38.6)	(37.5)	(35.8)	(34.7)	(30.7)	(40.8)	(43.3)	(43.9)	(45.8)	(47.9)	(49.3)	(50.8)	(52.4)	(53.9)	(55.4)
Total surplus (deficit)	\$ (9.6)	\$ (26.2)	\$ (31.6)	\$ (32.1)	\$ (31.4)	\$ (30.0)	\$ (40.6)	\$ (43.1)	\$ (43.6)	\$ (45.6)	\$ (47.7)	\$ (49.1)	\$ (50.6)	\$ (52.1)	\$ (53.7)	\$ (55.2)
Operational restructuring																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ 0.5	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.1	\$ 1.1	\$ 1.1	\$ 1.1	\$ 1.1	\$ 1.1	\$ 1.1
<u>Expenses</u>																
Additional operating expenditures	-	(1.1)	(5.8)	(3.8)	(3.8)	(1.3)	(1.8)	(2.2)	(2.7)	(3.1)	(3.6)					
Technology	-	(1.7)	(34.6)	(17.3)	(8.8)	(6.7)	(6.6)	(4.2)	(5.3)	(5.5)	(4.2)					
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-					
Implementation costs	-	(2.4)	(7.9)	(3.7)	(0.5)	(0.9)	(0.6)	(1.4)	(0.6)	(0.9)	(0.9)					
Subtotal: Expenses	-	(5.2)	(48.2)	(24.8)	(13.1)	(8.8)	(9.1)	(7.8)	(8.6)	(9.5)	(8.4)					
Operational restructuring	\$ -	\$ (5.2)	\$ (48.2)	\$ (24.3)	\$ (12.1)	\$ (7.8)	\$ (8.0)	\$ (6.7)	\$ (7.5)	\$ (8.4)	\$ (7.3)					
Adjusted surplus (deficit)	\$ (30.0)	\$ (45.8)	\$ (91.3)	\$ (67.9)	\$ (57.8)	\$ (55.5)	\$ (57.1)	\$ (57.3)	\$ (59.7)	\$ (62.1)	\$ (62.5)					

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Department employees (baseline)	Fiscal year ended actual						Preliminary forecast											
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
	327	310	285	266	235		228	216	216	206	206	206	206	206	206	206	206	
Average salary & wages(1)	\$ 44,290	\$ 48,404	\$ 49,213	\$ 48,545	\$ 49,479		\$ 44,131	\$ 45,415	\$ 47,685	\$ 47,685	\$ 48,878	\$ 50,099	\$ 51,352	\$ 52,379	\$ 53,427	\$ 54,495	\$ 55,585	
Average overtime	3,822	3,175	2,398	2,920	3,280		3,203	3,296	3,461	3,461	3,547	3,636	3,727	3,801	3,877	3,955	4,034	
	\$ 48,113	\$ 51,580	\$ 51,611	\$ 51,465	\$ 52,759		\$ 47,333	\$ 48,710	\$ 51,146	\$ 51,146	\$ 52,425	\$ 53,735	\$ 55,079	\$ 56,180	\$ 57,304	\$ 58,450	\$ 59,619	
Overtime as a % of salary & wages	8.6%	6.6%	4.9%	6.0%	6.6%		7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	
Pension as a % of salary & wages							10.5%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wage	50.9%	46.3%	50.1%	53.8%	62.1%		81.1%	115.7%	114.9%	122.9%	125.5%	127.8%	131.3%	134.6%	138.5%	141.7%	145.0%	
Key Items	Comment/Reference																	
Revenues																		
Sales and charges for services	Pension system reimbursements, which are recorded in Non-Departmental beginning in FY 2013. The remainder represents interagency billings.																	
Expenses																		
Personnel expenses	Appendix C.1 - Appendix C.3																	
	Headcount reductions occur beginning in FY 2016 due to external payroll processing services provider.																	
Professional and contractual services																		
Other expenses	Other contracts for pension services, assessments, and general accounting																	
	Primarily building rental expense and bank service charge																	
Operational restructuring																		
Additional Department employees	-																	
	42	120	121	121	112	112	112	112	112	112	112	112	112	112	112	112	112	

(1) Based on department salaries & wages and employees, see Appendix C.2.

	Fiscal year ended actual										Preliminary forecast						
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues																	
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	2.4	2.0	1.4	1.8	0.6	2.3	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	16.2	17.6	15.9	16.3	13.1	12.6	14.9	14.9	14.9	14.9	14.9	14.9	14.9	14.9	14.9	14.9	14.9
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.1	0.1	0.1	0.1	0.1	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	0.1	0.1	0.0	0.4	0.2	13.6	13.7	11.7	11.2	-	-	-	-	-	-	-	-
Total revenues	18.8	19.8	17.4	18.6	14.0	28.8	31.4	29.5	29.0	17.8	17.8	17.8	17.8	17.8	17.8	17.8	17.8
Expenditures																	
Salaries and wages	(86.3)	(88.4)	(85.3)	(84.7)	(81.9)	(69.3)	(66.2)	(72.7)	(72.1)	(73.9)	(75.8)	(77.7)	(79.2)	(80.8)	(82.4)	(84.1)	
Overtime	(7.5)	(10.1)	(11.5)	(12.7)	(15.1)	(4.9)	(5.6)	(4.4)	(4.3)	(4.4)	(4.5)	(4.7)	(4.8)	(4.8)	(4.9)	(5.0)	
Pension	(16.7)	(6.9)	(9.2)	(26.4)	(17.3)	(17.0)	(44.8)	(53.3)	(56.7)	(62.2)	(68.1)	(68.7)	(70.3)	(70.6)	(69.7)	(69.4)	
Medical & fringe benefits	(50.9)	(42.7)	(49.2)	(52.4)	(54.9)	(51.2)	(41.4)	(43.3)	(44.7)	(46.9)	(49.2)	(51.8)	(54.1)	(56.6)	(59.0)	(61.5)	
Professional and contractual services	(3.0)	(2.9)	(2.6)	(3.0)	(2.9)	(2.9)	(2.9)	(2.9)	(2.9)	(3.0)	(3.0)	(3.0)	(3.0)	(3.1)	(3.1)	(3.1)	
Materials & supplies	(1.9)	(1.8)	(1.6)	(1.9)	(1.8)	(1.9)	(1.9)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	
Utilities	(1.6)	(3.0)	(1.2)	(2.1)	(1.5)	(1.4)	(1.6)	(1.8)	(1.8)	(1.9)	(1.9)	(1.9)	(2.0)	(2.0)	(2.0)	(2.1)	
Purchased services	(0.4)	(0.1)	0.0	0.0	(0.2)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	
Risk management and insurance	(1.4)	(1.6)	(2.2)	0.1	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	
Other expenses	(0.3)	(1.0)	(1.0)	(0.9)	(0.5)	(0.9)	(1.9)	(1.9)	(1.9)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	
Debt service	(0.0)	-	-	-	-	(0.5)	-	-	-	-	-	-	-	-	-	-	
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
POC - principal and interest ¹	(13.0)	(14.0)	(14.7)	(15.3)	(16.0)	(16.8)	(17.6)	(18.1)	(17.7)	(17.9)	(18.2)	(18.0)	(17.9)	(17.8)	(17.8)	(17.7)	
Transfers out	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant expenses (before reallocation)	(0.0)	0.0	-	(0.0)	(0.0)	(0.4)	-	-	-	-	-	-	-	-	-	-	
Total expenditures	(183.1)	(172.4)	(178.6)	(199.3)	(192.1)	(167.2)	(184.0)	(200.5)	(204.3)	(214.2)	(224.7)	(229.8)	(235.3)	(239.8)	(243.0)	(247.0)	
Total surplus (deficit)	\$ (164.3)	\$ (152.6)	\$ (161.2)	\$ (180.7)	\$ (178.0)	\$ (138.4)	\$ (152.5)	\$ (171.0)	\$ (175.3)	\$ (196.4)	\$ (206.9)	\$ (212.0)	\$ (217.5)	\$ (222.1)	\$ (225.3)	\$ (229.2)	
Operational restructuring																	
Department revenue initiatives	\$ -	\$ -	2.0	\$ 8.1	\$ 6.6	\$ 18.3	\$ 19.0	\$ 6.7	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	
Expenses																	
Additional operating expenditures	-	(3.0)	(11.9)	(6.3)	(7.9)	(0.9)	2.2	0.5	2.8	2.0	3.3	-	-	-	-	-	-
Technology	-	-	(1.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.8)	(0.4)	(0.2)	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	(9.3)	(23.6)	(17.9)	(16.4)	(11.4)	(17.6)	(9.8)	(10.1)	(8.4)	(8.2)	-	-	-	-	-	-
Implementation costs	-	(0.3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	(12.5)	(36.8)	(24.4)	(24.5)	(12.5)	(15.6)	(10.1)	(7.6)	(6.6)	(5.1)	-	-	-	-	-	-
Operational restructuring	\$ -	\$ (10.6)	\$ (28.6)	\$ (17.8)	\$ (6.2)	\$ 6.5	\$ (8.9)	\$ (3.6)	\$ (1.1)	\$ (0.0)	\$ 1.5	-	-	-	-	-	-
Adjusted surplus (deficit)	\$ (138.4)	\$ (163.1)	\$ (199.7)	\$ (193.1)	\$ (202.6)	\$ (200.4)	\$ (220.9)	\$ (221.1)	\$ (223.1)	\$ (225.3)	\$ (227.7)	-	-	-	-	-	-

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Ten-Year Financial Projections

Fire - general fund - Key assumptions

Department employees (baseline)	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
	1,444	1,406	1,355	1,330	1,257	1,189	1,183	1,238	1,228	1,228	1,228	1,228	1,228	1,228	1,228	1,228
Average salary & wages(1)	\$ 59,754	\$ 62,869	\$ 62,968	\$ 63,698	\$ 65,189	\$ 58,311	\$ 55,950	\$ 58,747	\$ 58,747	\$ 60,216	\$ 61,721	\$ 63,264	\$ 64,530	\$ 65,820	\$ 67,137	\$ 68,479
Average overtime	5,176	7,152	8,484	9,522	11,983	4,084	4,756	3,525	3,525	3,613	3,703	3,796	3,872	3,949	4,028	4,109
	\$ 64,930	\$ 70,022	\$ 71,452	\$ 73,220	\$ 77,172	\$ 62,395	\$ 60,705	\$ 62,272	\$ 62,272	\$ 63,829	\$ 65,425	\$ 67,060	\$ 68,401	\$ 69,769	\$ 71,165	\$ 72,588
Overtime as a % of salary & wages	8.7%	11.4%	13.5%	14.9%	18.4%	7.0%	8.5%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Pension as a % of salary & wages						24.6%	67.6%	73.3%	78.6%	84.1%	89.9%	88.5%	88.7%	87.4%	84.5%	82.5%
Medical & fringe as a % of salary & wage	59.0%	48.3%	57.7%	61.8%	66.9%	73.9%	62.5%	59.5%	62.0%	63.5%	64.9%	66.6%	68.2%	70.0%	71.6%	73.1%
Key Items	Comment/Reference															
Revenues																
Licenses, permits and inspection charges	Fire marshal inspections: increases represent FY 2014 budgeted revenues															
Sales and charges for services	Primarily EMS administration service charges, for which there is a fee increase assumed beginning FY 2014															
Grant revenue	SAFER grant, which expires at the end of FY 2016															
Expenses																
Personnel expenses	Appendix C.1 - Appendix C.3															
Professional and contractual services	Other contracts - EMS administration and EMS Casino municipal service costs															
Materials & supplies	Operating supplies and repairs & maintenance															
Utilities	Primarily telecommunication, natural gas, and electricity															
Other expenses	Primarily building rental expense and capital outlays															
Operational restructuring																
Additional Department employees	-															

	Fiscal year ended actual										Preliminary forecast						
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues																	
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	1.6	1.5	1.4	1.3	0.7	0.2	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	10.1	11.1	7.9	5.8	8.7	2.8	1.0	-	-	-	-	-	-	-	-	-	-
Revenue from use of assets	0.2	0.1	0.2	0.1	0.1	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	1.3	1.3	1.1	0.1	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	0.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	54.5	52.0	64.3	53.4	57.3	28.3	1.6	1.7	1.8	1.9	2.0	2.1	2.1	2.2	2.2	2.3	2.3
Total revenues	68.1	66.0	74.9	60.7	66.8	31.4	2.5	1.7	1.8	1.9	2.0	2.1	2.1	2.2	2.2	2.3	
Expenditures																	
Salaries and wages	(13.4)	(13.3)	(11.6)	(9.7)	(7.9)	(2.4)	(0.9)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)
Overtime	(0.1)	(0.2)	(0.1)	0.1	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Pension	(2.0)	(1.8)	(1.9)	(2.3)	(1.3)	(0.2)	(0.5)	(0.5)	(0.6)	(0.6)	(0.7)	(0.8)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)
Medical & fringe benefits	(6.7)	(6.2)	(5.7)	(5.9)	(5.2)	(2.1)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Professional and contractual services	(49.2)	(49.2)	(60.4)	(49.3)	(52.6)	(21.4)	-	-	-	-	-	-	-	-	-	-	-
Materials & supplies	(3.3)	(2.5)	(1.8)	(1.1)	(1.2)	(0.3)	(0.1)	-	-	-	-	-	-	-	-	-	-
Utilities	(2.0)	(2.5)	(1.4)	(2.0)	(1.4)	(1.3)	(0.7)	-	-	-	-	-	-	-	-	-	-
Purchased services	(1.7)	(2.0)	(1.2)	(0.2)	(0.9)	(0.4)	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.6)	(0.6)	(0.4)	(0.7)	(1.5)	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-
Debt service	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest ¹	(0.7)	(0.7)	(0.8)	(0.9)	(0.9)	(0.6)	(0.4)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Transfers out	-	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	(1.7)	(2.0)	(1.0)	(0.9)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(81.6)	(81.2)	(86.3)	(72.8)	(73.0)	(28.6)	(2.8)	(1.7)	(1.8)	(1.9)	(2.0)	(2.1)	(2.1)	(2.2)	(2.2)	(2.2)	(2.3)
Total surplus (deficit)	\$ (13.5)	\$ (15.2)	\$ (11.5)	\$ (12.1)	\$ (6.2)	\$ 2.8	\$ (0.3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operational restructuring																	
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses																	
Additional operating expenditures	-	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	(5.1)	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	(0.3)	(5.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Operational restructuring	\$ -	\$ (0.3)	\$ (5.3)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)
Adjusted surplus (deficit)	\$ 2.8	\$ (0.6)	\$ (5.3)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Ten-Year Financial Projections

Health & Wellness - general fund - Key assumptions

Department employees (baseline)	Fiscal year ended actual						Preliminary forecast											
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
	348	317	262	243	185		80	14	9	9	9	9	9	9	9	9	9	
Average salary & wages(1)	\$ 38,399	\$ 42,069	\$ 44,205	\$ 39,808	\$ 42,873		\$ 29,627	\$ 60,946	\$ 73,547	\$ 73,547	\$ 75,386	\$ 77,270	\$ 79,202	\$ 80,786	\$ 82,402	\$ 84,050	\$ 85,731	
Average overtime	404	525	529	(486)	456		164	164	187	187	191	196	201	205	209	213	218	
	\$ 38,804	\$ 42,594	\$ 44,734	\$ 39,322	\$ 43,329		\$ 29,791	\$ 61,110	\$ 73,734	\$ 73,734	\$ 75,577	\$ 77,466	\$ 79,403	\$ 80,991	\$ 82,611	\$ 84,263	\$ 85,948	
Overtime as a % of salary & wages	1.1%	1.2%	1.2%	-1.2%	1.1%		0.6%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	
Pension as a % of salary & wages							8.1%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wage	50.3%	46.6%	49.3%	61.0%	65.3%		88.6%	29.6%	26.5%	27.2%	27.7%	28.2%	28.7%	28.9%	29.1%	29.4%	29.7%	

Key Items

Comment/Reference

General	Health & Wellness transitioned to Institute for Population Health (IPH) effective 10/31/12. The department will retain approximately 9 individuals to perform a required administrative function; the costs incurred by these individuals are assumed to be grant funded
Revenue	
Sales and charges for services	Vital records revenue, which is assumed to be transferred to the County beginning 1/1/2014.
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Operational restructuring	
Additional Department employees	

(1) Based on department salaries & wages and employees, see Appendix C.2.

	Fiscal year ended actual										Preliminary forecast						
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues																	
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	7.2	4.1	2.4	6.8	3.2	(0.4)	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.0	0.0	0.0	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	7.2	4.1	2.4	6.8	3.2	(0.4)	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3
Expenditures																	
Salaries and wages	(9.2)	(9.2)	(8.5)	(6.8)	(5.9)	(4.2)	(4.2)	(4.4)	(3.1)	(3.2)	(3.3)	(3.4)	(3.4)	(3.5)	(3.6)	(3.7)	(3.7)
Overtime	(0.5)	(0.6)	(0.6)	(0.2)	(0.1)	(0.2)	(0.2)	(0.2)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Pension	(0.8)	(0.7)	(0.5)	(0.4)	(0.6)	(0.5)	(2.6)	(3.2)	(2.6)	(2.9)	(3.2)	(3.4)	(3.6)	(3.7)	(3.9)	(4.1)	(4.1)
Medical & fringe benefits	(4.8)	(4.4)	(4.5)	(3.8)	(3.7)	(3.4)	(5.0)	(5.2)	(5.0)	(5.2)	(5.4)	(5.7)	(6.0)	(6.3)	(6.6)	(6.9)	(6.9)
Professional and contractual services	(0.7)	(0.7)	(0.7)	(0.5)	(1.3)	(0.3)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)
Materials & supplies	(0.1)	(0.1)	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Utilities	(0.1)	(0.2)	(0.1)	(0.1)	(0.1)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Purchased services	(0.0)	(0.0)	(0.0)	(0.0)	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.8)	(1.0)	(0.6)	(0.5)	(0.7)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest ¹	(1.2)	(1.2)	(1.3)	(1.5)	(1.6)	(1.5)	(1.9)	(2.0)	(1.5)	(1.5)	(1.6)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)	(1.6)
Transfers out	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(18.3)	(18.0)	(17.0)	(14.0)	(13.9)	(10.7)	(15.4)	(16.5)	(13.9)	(14.5)	(15.2)	(15.7)	(16.3)	(16.8)	(17.4)	(17.9)	(17.9)
Total surplus (deficit)	\$ (11.1)	\$ (14.0)	\$ (14.5)	\$ (7.2)	\$ (10.7)	\$ (11.1)	\$ (13.2)	\$ (14.3)	\$ (11.6)	\$ (12.3)	\$ (13.0)	\$ (13.5)	\$ (14.0)	\$ (14.6)	\$ (15.1)	\$ (15.7)	\$ (15.7)
Operational restructuring																	
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>																	
Additional operating expenditures	-	(0.1)	(2.3)	(3.9)	(4.0)	(4.0)	(4.0)	(4.0)	(4.0)	(4.1)	(4.1)	(4.1)	(4.2)	(4.2)	(4.3)	(4.3)	(4.3)
Technology	-	-	(0.5)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Capital expenditures and other infrastructure	-	-	-	(1.0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	(1.4)	(1.0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	(0.1)	(4.2)	(6.0)	(4.1)	(4.1)	(4.1)	(4.1)	(4.1)	(4.2)	(4.2)	(4.2)	(4.3)	(4.3)	(4.4)	(4.4)	(4.4)
Operational restructuring	\$ -	\$ (0.1)	\$ (4.2)	\$ (6.0)	\$ (4.1)	\$ (4.1)	\$ (4.1)	\$ (4.1)	\$ (4.2)	\$ (4.2)	\$ (4.2)	\$ (4.3)	\$ (4.3)	\$ (4.4)	\$ (4.4)	\$ (4.4)	\$ (4.4)
Adjusted surplus (deficit)	\$ (11.1)	\$ (13.2)	\$ (18.5)	\$ (17.6)	\$ (16.3)	\$ (17.1)	\$ (17.6)	\$ (18.2)	\$ (18.8)	\$ (19.4)	\$ (20.0)						

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Department employees (baseline)	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
	175	168	171	176	107	93	84	84	60	60	60	60	60	60	60	60	
Average salary & wages(1)	\$ 52,849	\$ 55,000	\$ 49,465	\$ 38,861	\$ 55,145	\$ 44,710	\$ 49,727	\$ 52,213	\$ 52,213	\$ 53,519	\$ 54,857	\$ 56,228	\$ 57,353	\$ 58,500	\$ 59,670	\$ 60,863	
Average overtime	2,760	3,423	3,558	944	925	2,125	2,363	2,481	2,481	2,543	2,607	2,672	2,725	2,780	2,835	2,892	
	\$ 55,609	\$ 58,423	\$ 53,023	\$ 39,805	\$ 56,070	\$ 46,835	\$ 52,090	\$ 54,694	\$ 54,694	\$ 56,062	\$ 57,463	\$ 58,900	\$ 60,078	\$ 61,279	\$ 62,505	\$ 63,755	
Overtime as a % of salary & wages	5.2%	6.2%	7.2%	2.4%	1.7%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	
Pension as a % of salary & wages						11.1%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wage	52.0%	47.7%	52.8%	55.1%	62.4%	82.6%	118.7%	118.0%	158.3%	161.6%	164.5%	169.1%	173.6%	178.9%	183.3%	187.7%	
Key Items	Comment/Reference																
General	Payroll administration will be managed by an external firm beginning in FY 2015. This results in decreased personnel costs beginning FY 2016; however, certain implementation costs will be incurred in FY 2015 (captured in Non-departmental)																
Revenues	Sales and charges for services																
	Interagency billings																
Expenses	Personnel expenses																
	Appendix C.1 - Appendix C.3 - Headcount reductions occur beginning FY 2016 due to external payroll processing services provider																
	Primarily labor relations administration																
	Other expenses																
	Building rental expenses																
Operational restructuring	Additional Department employees																
	-																
	6																
	22																
	33																
	33																
	33																
	33																

(1) Based on department salaries & wages and employees, see Appendix C.2.

	Fiscal year ended actual					Preliminary forecast									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues															
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	0.5	0.4	0.5	0.4	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	0.5	0.4	0.5	0.4	0.2	0.2	0.3								
Expenditures															
Salaries and wages	(0.7)	(0.7)	(0.5)	(0.4)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)
Overtime	(0.0)	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-
Pension	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)
Medical & fringe benefits	(0.3)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.4)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)
Professional and contractual services	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Materials & supplies	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Utilities	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Purchased services	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.1)	(0.1)	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest ¹	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	(0.0)	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(1.4)	(1.3)	(0.9)	(0.9)	(0.7)	(0.7)	(1.2)	(1.2)	(1.3)	(1.4)	(1.4)	(1.5)	(1.5)	(1.6)	(1.7)
Total surplus (deficit)	\$ (0.8)	\$ (0.9)	\$ (0.5)	\$ (0.5)	\$ (0.5)	\$ (0.4)	\$ (0.9)	\$ (0.9)	\$ (1.0)	\$ (1.1)	\$ (1.1)	\$ (1.2)	\$ (1.2)	\$ (1.3)	\$ (1.4)
Operational restructuring															
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.2	\$ 0.2	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.4	\$ 0.4	\$ 0.4
<u>Expenses</u>															
Additional operating expenditures	-	-	-	-	-	(0.4)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.7)
Technology	-	-	-	-	-	(0.1)	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.7)
Operational restructuring	\$ -	\$ -	\$ -	\$ (0.5)	\$ (0.4)	\$ (0.4)	\$ (0.3)	\$ (0.3)	\$ (0.3)	\$ (0.3)	\$ (0.3)	\$ (0.2)	\$ (0.2)	\$ (0.3)	
Adjusted surplus (deficit)	\$ (0.4)	\$ (0.9)	\$ (1.5)	\$ (1.3)	\$ (1.4)	\$ (1.4)	\$ (1.4)	\$ (1.5)	\$ (1.5)	\$ (1.6)	\$ (1.6)	\$ (1.6)	\$ (1.6)	\$ (1.6)	

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Department employees (baseline)	Fiscal year ended actual						Preliminary forecast											
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
	13	12	n/a	8	6		5	5	5	5	5	5	5	5	5	5	5	
Average salary & wages(1)	\$ 51,973	\$ 58,859	n/a	\$ 54,195	\$ 56,173		\$ 50,106	\$ 57,093	\$ 59,948	\$ 59,948	\$ 61,447	\$ 62,983	\$ 64,558	\$ 65,849	\$ 67,166	\$ 68,509	\$ 69,879	
Average overtime	\$ 290	\$ 230	n/a	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 52,263	\$ 59,089	\$ -	\$ 54,195	\$ 56,173		\$ 50,106	\$ 57,093	\$ 59,948	\$ 59,948	\$ 61,447	\$ 62,983	\$ 64,558	\$ 65,849	\$ 67,166	\$ 68,509	\$ 69,879	
Overtime as a % of salary & wages	0.6%	0.4%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Pension as a % of salary & wages							10.4%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wage	41.8%	38.4%	42.5%	47.6%	55.3%		72.7%	134.0%	133.5%	137.9%	140.7%	143.2%	147.2%	151.0%	155.5%	159.3%	163.1%	
Key Items	Comment/Reference																	
Revenues																		
Parking/court fines and other revenue	Detroit Business Certification Program (DBCP) fees																	
Expenses																		
Personnel expenses	Appendix C.1 - Appendix C.3																	
Operational restructuring																		
Additional Department employees																		
							-	-	-	-	-	-	-	-	-	-	-	
							6	6	6	6	6	6	6	6	6	6	6	

(1) Based on department salaries & wages and employees, see Appendix C.2.

	Fiscal year ended actual					Preliminary forecast									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues															
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	1.6	0.9	-	-	(0.0)	0.0	-	-	-	-	-	-	-	-	-
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	(0.4)	0.0	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	0.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	0.1	0.1	0.1	0.0	-	-	-	-	-	-	-	-	-
Total revenues	1.7	0.9	0.1	0.1	0.1	0.0	-								
Expenditures															
Salaries and wages	(0.7)	(0.4)	(0.3)	(0.2)	(0.1)	(0.0)	-	-	-	-	-	-	-	-	-
Overtime	(0.0)	(0.0)	-	-	(0.0)	-	-	-	-	-	-	-	-	-	-
Pension	(0.1)	(0.1)	(0.1)	(0.1)	(0.0)	-	-	-	-	-	-	-	-	-	-
Medical & fringe benefits	(0.4)	(0.2)	(0.2)	(0.1)	(0.1)	(0.0)	-	-	-	-	-	-	-	-	-
Professional and contractual services	(0.6)	(0.5)	(0.2)	0.0	0.0	-	-	-	-	-	-	-	-	-	-
Materials & supplies	(0.1)	(0.1)	(0.0)	0.0	0.0	-	-	-	-	-	-	-	-	-	-
Utilities	(0.0)	(0.0)	(0.0)	0.0	0.0	-	-	-	-	-	-	-	-	-	-
Purchased services	(0.0)	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest ¹	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(2.0)	(1.5)	(0.9)	(0.3)	(0.2)	(0.0)	-								
Total surplus (deficit)	\$ (0.3)	\$ (0.6)	\$ (0.8)	\$ (0.3)	\$ (0.1)	\$ (0.0)	\$ -								
Operational restructuring															
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses															
Additional operating expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational restructuring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted surplus (deficit)	\$ (0.0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Ten-Year Financial Projections

Human Services - general fund - Key assumptions

Department employees (baseline)	Fiscal year ended actual						Preliminary forecast											
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
	117	91	95	85	52		22	-	-	-	-	-	-	-	-	-	-	-
Average salary & wages(1)	\$ 42,296	\$ 53,028	\$ 47,676	\$ 46,749	\$ 64,791		\$ 44,951	n/a										
Average overtime	60	56	-	-	4		-	n/a										
	\$ 42,356	\$ 53,084	\$ 47,676	\$ 46,749	\$ 64,795		\$ 44,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Overtime as a % of salary & wages	1.0%	1.2%	0.0%	0.0%	0.2%		0.0%	n/a										
Pension as a % of salary & wages							0.0%	n/a										
Medical & fringe as a % of salary & wage	59.3%	55.6%	54.1%	46.5%	83.7%		66.7%	n/a										
Key Items	Comment/Reference																	
General	The Human Services department is being transitioned out of the City effective FY 2014																	
Operational restructuring																		
Additional Department employees																		

(1) Based on department salaries & wages and employees, see Appendix C.2.

	Fiscal year ended actual										Preliminary forecast						
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues																	
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	0.5	0.5	0.2	1.3	0.4	0.7	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Revenue from use of assets	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	(0.1)	-	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	0.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	0.9	0.5	0.2	1.3	0.4	0.7	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Expenditures																	
Salaries and wages	(5.1)	(5.1)	(4.0)	(3.4)	(2.6)	(2.0)	(2.0)	(2.3)	(2.3)	(2.4)	(2.4)	(2.5)	(2.5)	(2.5)	(2.6)	(2.6)	(2.7)
Overtime	(0.4)	(0.2)	(0.1)	(0.1)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Pension	(0.6)	(0.5)	(0.4)	(0.4)	(0.3)	(0.2)	(1.3)	(1.7)	(1.9)	(2.1)	(2.4)	(2.5)	(2.6)	(2.8)	(2.9)	(3.0)	
Medical & fringe benefits	(2.6)	(2.3)	(1.9)	(1.8)	(1.5)	(1.5)	(2.4)	(2.5)	(2.6)	(2.8)	(2.9)	(3.0)	(3.2)	(3.3)	(3.5)	(3.6)	
Professional and contractual services	(2.4)	(2.5)	(4.9)	(3.0)	(2.6)	(3.8)	(3.8)	(3.8)	(3.9)	(3.9)	(4.0)	(4.0)	(4.0)	(4.1)	(4.1)	(4.2)	
Materials & supplies	(8.4)	(11.4)	(12.3)	(8.7)	(8.1)	(4.8)	(7.8)	(6.9)	(5.9)	(6.0)	(6.0)	(6.1)	(6.1)	(6.2)	(6.3)	(6.3)	
Utilities	(0.8)	(1.4)	(0.5)	(0.8)	(0.5)	(2.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	
Purchased services	-	(0.2)	(0.2)	0.1	0.0	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(1.7)	(1.7)	(1.8)	(1.5)	(0.8)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)
Debt service	(0.1)	-	-	-	-	(1.1)	(1.4)	(1.4)	(1.4)	(0.7)	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest ¹	(0.5)	(0.5)	(0.6)	(0.6)	(0.7)	(0.6)	(0.9)	(1.0)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)
Transfers out	-	(0.1)	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(22.7)	(26.0)	(26.7)	(20.3)	(17.0)	(18.1)	(21.7)	(21.8)	(21.3)	(21.1)	(20.9)	(21.3)	(21.7)	(22.2)	(22.6)	(23.0)	
Total surplus (deficit)	\$ (21.8)	\$ (25.5)	\$ (26.6)	\$ (19.1)	\$ (16.7)	\$ (17.4)	\$ (21.2)	\$ (21.3)	\$ (20.8)	\$ (20.6)	\$ (20.4)	\$ (20.8)	\$ (21.2)	\$ (21.7)	\$ (22.1)	\$ (22.5)	
Operational restructuring																	
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>																	
Additional operating expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational restructuring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted surplus (deficit)	\$ (17.4)	\$ (21.2)	\$ (21.3)	\$ (20.8)	\$ (20.6)	\$ (20.4)	\$ (20.8)	\$ (21.2)	\$ (21.7)	\$ (21.2)	\$ (21.7)	\$ (22.1)	\$ (22.5)				

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Department employees (baseline)	Fiscal year ended actual						Preliminary forecast											
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
	99	92	65	46	43		35	35	38	38	38	38	38	38	38	38	38	
Average salary & wages(1)	\$ 51,306	\$ 55,548	\$ 61,007	\$ 74,548	\$ 60,681		\$ 57,494	\$ 57,494	\$ 60,369	\$ 60,369	\$ 61,878	\$ 63,425	\$ 65,011	\$ 66,311	\$ 67,637	\$ 68,990	\$ 70,369	
Average overtime	4,087	2,260	2,140	1,465	597		2,467	2,467	2,590	2,590	2,655	2,721	2,789	2,845	2,902	2,960	3,019	
	\$ 55,393	\$ 57,808	\$ 63,147	\$ 76,013	\$ 61,278		\$ 59,961	\$ 59,961	\$ 62,959	\$ 62,959	\$ 64,533	\$ 66,146	\$ 67,800	\$ 69,156	\$ 70,539	\$ 71,949	\$ 73,388	
Overtime as a % of salary & wages	8.0%	4.1%	3.5%	2.0%	1.0%		4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	
Pension as a % of salary & wages							9.7%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wage	51.0%	45.7%	48.1%	53.2%	55.9%		74.7%	117.9%	110.5%	114.1%	116.4%	118.5%	121.7%	124.8%	128.3%	131.3%	134.4%	
Key Items	Comment/Reference																	
Revenues																		
Sales and charges for services	Primarily interagency billings																	
Expenses																		
Personnel expenses	Appendix C.1 - Appendix C.3																	
Professional and contractual services	Information technology contracts																	
Materials & supplies	Primarily hardware (servers, Xerox, etc.) and software (Oracle, Groupwise, etc.) maintenance & upgrade costs; does not include upgrade costs in excess of 2012 levels																	
Other expenses	Beginning FY 2015, savings from payroll administration outsourcing reflected as certain upgrades would not be completed																	
Debt service	Rental expenses (building, computers, and other office equipment)																	
	Payments for IBM product purchased through financing in FY 2013; purchase captured in Non-Departmental																	
Operational restructuring																		
Additional Department employees	n/a																	

(1) Based on department salaries & wages and employees, see Appendix C.2.

	Fiscal year ended actual										Preliminary forecast						
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues																	
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	(1.2)	1.0	0.6	0.1	1.2	0.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Revenue from use of assets	-	-	-	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.1	0.3	0.1	0.1	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	(1.1)	1.3	0.6	0.2	1.5	0.7	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8
Expenditures																	
Salaries and wages	(9.3)	(9.2)	(8.2)	(7.7)	(7.4)	(6.1)	(6.1)	(6.4)	(6.6)	(6.8)	(6.9)	(7.1)	(7.2)	(7.3)	(7.5)		
Overtime	(0.0)	(0.1)	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Pension	(0.3)	(0.2)	(0.0)	(0.2)	(0.5)	(0.6)	(3.9)	(4.6)	(5.3)	(6.0)	(6.7)	(7.0)	(7.3)	(7.7)	(8.0)	(8.3)	
Medical & fringe benefits	(4.0)	(3.6)	(3.4)	(3.5)	(4.0)	(4.2)	(3.3)	(3.4)	(3.5)	(3.7)	(3.8)	(4.0)	(4.2)	(4.3)	(4.5)	(4.7)	
Professional and contractual services	(3.3)	(3.5)	(3.0)	(2.1)	(1.6)	(1.7)	(1.7)	(1.8)	(1.8)	(1.8)	(1.8)	(1.8)	(1.8)	(1.8)	(1.9)	(1.9)	
Materials & supplies	(0.5)	(0.3)	(0.4)	(0.3)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	
Utilities	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	0.0	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	
Purchased services	(1.2)	(0.9)	(1.4)	(1.2)	(1.4)	(1.3)	(1.3)	(1.4)	(1.4)	(1.4)	(1.4)	(1.4)	(1.4)	(1.4)	(1.4)	(1.5)	
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenses	(1.1)	(1.2)	(1.1)	(0.9)	(0.1)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
POC - principal and interest ¹	(1.6)	(1.6)	(1.8)	(1.9)	(2.0)	(2.0)	(2.8)	(2.9)	(3.0)	(3.1)	(3.2)	(3.1)	(3.2)	(3.2)	(3.2)	(3.2)	
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total expenditures	(21.5)	(20.7)	(19.3)	(17.9)	(17.3)	(16.9)	(20.2)	(21.6)	(22.6)	(23.6)	(24.7)	(25.4)	(26.1)	(26.8)	(27.5)	(28.2)	
Total surplus (deficit)	\$ (22.6)	\$ (19.4)	\$ (18.6)	\$ (17.8)	\$ (15.8)	\$ (16.2)	\$ (18.4)	\$ (19.8)	\$ (20.8)	\$ (21.8)	\$ (23.0)	\$ (23.6)	\$ (24.3)	\$ (25.0)	\$ (25.8)	\$ (26.4)	
Operational restructuring																	
Department revenue initiatives																	
<u>Expenses</u>																	
Additional operating expenditures	-	-	-	-	-	1.6	0.4	0.4	0.4	0.3	0.3	0.2	0.2	0.2	0.1		
Technology	-	(0.5)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Implementation costs	-	-	-	-	(0.1)	-	-	-	-	-	-	-	-	-	-	-	
Subtotal: Expenses	-	(0.5)	1.5	0.4	0.4	0.4	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.1		
Operational restructuring																	
	\$ -	\$ (0.5)	\$ 1.5	\$ 1.0	\$ 1.0	\$ 0.9	\$ 0.9	\$ 0.9	\$ 0.8	\$ 0.8	\$ 0.7	\$ 0.7					
Adjusted surplus (deficit)																	
	\$ (16.2)	\$ (18.9)	\$ (18.3)	\$ (19.8)	\$ (20.9)	\$ (22.0)	\$ (22.8)	\$ (23.5)	\$ (24.3)	\$ (25.0)	\$ (25.7)						

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Department employees (baseline)	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
	127	122	113	105	94	86	86	86	86	86	86	86	86	86	86	86	86
Average salary & wages(1)	\$ 73,486	\$ 75,672	\$ 72,144	\$ 73,252	\$ 78,313	\$ 71,497	\$ 71,497	\$ 75,072	\$ 75,072	\$ 76,949	\$ 78,873	\$ 80,844	\$ 82,461	\$ 84,111	\$ 85,793	\$ 87,509	
Average overtime	222	728	161	114	568	1,094	1,094	1,148	1,148	1,177	1,207	1,237	1,261	1,287	1,312	1,339	
	\$ 73,709	\$ 76,400	\$ 72,305	\$ 73,366	\$ 78,881	\$ 72,591	\$ 72,591	\$ 76,220	\$ 76,220	\$ 78,126	\$ 80,079	\$ 82,081	\$ 83,723	\$ 85,397	\$ 87,105	\$ 88,847	
Overtime as a % of salary & wages	0.3%	1.0%	0.2%	0.2%	0.7%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	
Pension as a % of salary & wages						10.0%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wage	42.3%	38.9%	41.8%	45.7%	54.1%	68.6%	53.6%	52.9%	54.5%	55.6%	56.6%	57.9%	59.0%	60.3%	61.4%	62.6%	
Key Items	Comment/Reference																
Revenues																	
Sales and charges for services	Primarily interagency billings; Law department began invoicing other departments correctly in FY 2012																
Parking/court fines and other revenue	Miscellaneous receipts																
Expenses																	
Personnel expenses	Appendix C.1 - Appendix C.3																
Professional and contractual services	Contracts for legal work/assistance and other printing contracts/services																
Purchased services	Purchased administration costs																
Other expenses	Building rental expenses																
Operational restructuring																	
Additional Department employees	-																
						9	17	17	17	17	17	17	17	17	17	17	17

(1) Based on department salaries & wages and employees, see Appendix C.2.

	Fiscal year ended actual										Preliminary forecast							
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues																		
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	-	0.1	0.0	0.2	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-	-
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	(0.1)	(0.4)	0.7	(0.2)	0.1	0.0	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	0.1	-	-	0.2	0.1	(0.1)	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Total revenues	0.0	(0.3)	0.7	0.1	0.2	(0.1)	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Expenditures																		
Salaries and wages	(5.7)	(5.3)	(4.6)	(4.0)	(3.1)	(2.2)	(2.1)	(2.3)	(2.3)	(2.4)	(2.5)	(2.5)	(2.6)	(2.6)	(2.7)	(2.7)	(2.7)	(2.7)
Overtime	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension	(0.7)	(0.5)	(0.4)	(0.5)	(0.5)	(0.2)	(1.3)	(1.7)	(2.0)	(2.2)	(2.4)	(2.5)	(2.7)	(2.8)	(2.9)	(3.0)		
Medical & fringe benefits	(2.6)	(2.1)	(1.9)	(1.6)	(1.5)	(1.2)	(1.8)	(1.9)	(1.9)	(2.0)	(2.1)	(2.2)	(2.3)	(2.4)	(2.5)	(2.7)		
Professional and contractual services	(0.2)	(0.2)	(0.1)	(0.2)	(0.1)	(0.0)	(0.5)	(1.0)	(1.1)	(1.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	
Materials & supplies	(0.2)	(0.2)	(0.2)	(0.2)	0.0	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	
Utilities	(0.3)	(0.2)	(0.1)	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Risk management and insurance	(0.0)	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	
Other expenses	(1.5)	(1.3)	(0.9)	(0.7)	(0.6)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
POC - principal and interest ¹	(0.4)	(0.5)	(0.5)	(0.5)	(0.6)	(0.8)	(0.9)	(1.1)	(1.1)	(1.1)	(1.2)	(1.1)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant expenses (before reallocation)	0.2	0.1	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total expenditures	(11.3)	(10.1)	(8.7)	(8.0)	(6.6)	(5.0)	(7.2)	(8.7)	(9.0)	(9.5)	(8.9)	(9.2)	(9.4)	(9.7)	(10.0)	(10.3)		
Total surplus (deficit)	\$ (11.3)	\$ (10.5)	\$ (8.0)	\$ (7.8)	\$ (6.4)	\$ (5.0)	\$ (7.2)	\$ (8.6)	\$ (9.0)	\$ (9.4)	\$ (8.8)	\$ (9.1)	\$ (9.4)	\$ (9.7)	\$ (10.0)	\$ (10.2)		
Operational restructuring																		
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>Expenses</u>																		
Additional operating expenditures	-	(1.3)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal: Expenses	-	(1.3)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	
Operational restructuring	\$ -	\$ (1.3)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	
Adjusted surplus (deficit)	\$ (5.0)	\$ (8.5)	\$ (8.7)	\$ (9.1)	\$ (9.5)	\$ (8.9)	\$ (9.2)	\$ (9.5)	\$ (9.8)	\$ (10.1)	\$ (10.3)							

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Department employees (baseline)	Fiscal year ended actual						Preliminary forecast											
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
	108	74	63	52	39		22	22	24	24	24	24	24	24	24	24	24	
Average salary & wages(1)	\$ 52,946	\$ 71,222	\$ 73,700	\$ 76,927	\$ 80,495		\$ 98,421	\$ 92,861	\$ 97,504	\$ 97,504	\$ 99,942	\$ 102,440	\$ 105,001	\$ 107,101	\$ 109,243	\$ 111,428	\$ 113,657	
Average overtime	\$ 9	\$ 27	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 52,955	\$ 71,248	\$ 73,700	\$ 76,927	\$ 80,495		\$ 98,421	\$ 92,861	\$ 97,504	\$ 97,504	\$ 99,942	\$ 102,440	\$ 105,001	\$ 107,101	\$ 109,243	\$ 111,428	\$ 113,657	
Overtime as a % of salary & wages	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Pension as a % of salary & wages							11.2%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wage	45.0%	40.6%	41.4%	40.8%	48.4%		56.0%	85.9%	80.6%	83.0%	84.6%	86.0%	88.1%	90.3%	92.7%	94.8%	96.8%	
Key Items	Comment/Reference																	
Revenues																		
Parking/court fines and other revenue	Miscellaneous receipts																	
Expenses																		
Personnel expenses	Appendix C.1 - Appendix C.3																	
Professional and contractual services	Headcount reduction due to reallocation of Neighborhood City Hall employees to Recreation department in FY 2013																	
Materials & supplies	Contracts for legal work/assistance and PSCs																	
Other expenses	Primarily repairs, maintenance, and supplies																	
Operational restructuring																		
Additional Department employees	Primarily rental expenses																	

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sales and charges for services	-	-	(0.1)	0.0	0.8	(0.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Revenue from use of assets	3.3	18.4	1.0	0.2	(1.5)	7.9	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	
Parking/court fines and other revenue	0.4	1.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reimb. from parking & vehicle fund	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant revenue	2.0	1.8	1.5	2.0	0.7	1.6	1.4	4.5	4.6	4.6	4.7	4.8	4.9	4.9	5.0	
Total revenues	5.9	21.7	2.5	2.2	0.1	9.1	1.6	4.7	4.8	4.9	5.0	5.0	5.1	5.3	5.3	
Expenditures																
Salaries and wages	(1.5)	(1.8)	(1.7)	(1.0)	(0.7)	(0.6)	(0.6)	(3.2)	(3.2)	(3.3)	(3.4)	(3.4)	(3.5)	(3.6)	(3.6)	
Overtime	-	(0.0)	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-	
Pension	(0.2)	(0.2)	(0.2)	(0.2)	(0.0)	(0.0)	(0.4)	(2.3)	(2.7)	(3.0)	(3.3)	(3.5)	(3.6)	(3.8)	(4.0)	
Medical & fringe benefits	(0.7)	(0.8)	(0.8)	(0.5)	(0.4)	(0.3)	(0.5)	(2.2)	(2.2)	(2.3)	(2.4)	(2.6)	(2.7)	(2.8)	(2.9)	
Professional and contractual services	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.9)	(0.9)	
Materials & supplies	(0.3)	(0.4)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	
Utilities	(0.0)	(0.0)	0.1	-	(0.0)	-	-	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	
Purchased services	-	(0.1)	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenses	(5.3)	(5.4)	(4.8)	(3.8)	(2.7)	(2.9)	(2.9)	(7.5)	(4.1)	(4.1)	(4.1)	(4.2)	(4.2)	(4.2)	(4.3)	
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
POC - principal and interest ¹	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.3)	(1.4)	(1.5)	(1.5)	(1.6)	(1.6)	(1.6)	(1.6)	(1.6)	(1.6)	
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total expenditures	(8.3)	(8.9)	(7.8)	(5.6)	(4.1)	(4.1)	(4.8)	(17.8)	(14.8)	(15.4)	(16.0)	(16.4)	(16.8)	(17.2)	(17.6)	(18.0)
Total surplus (deficit)	\$ (2.5)	\$ 12.8	\$ (5.3)	\$ (3.4)	\$ (4.0)	\$ 5.0	\$ (3.2)	\$ (13.1)	\$ (10.0)	\$ (10.5)	\$ (11.0)	\$ (11.4)	\$ (11.7)	\$ (12.0)	\$ (12.3)	\$ (12.7)
Operational restructuring																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>Expenses</u>																
Additional operating expenditures	-	(0.4)	(1.2)	(1.0)	(0.9)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.1)	(1.1)	
Technology	-	-	(0.6)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Implementation costs	-	(0.6)	(6.8)	(0.8)	-	-	-	-	-	-	(1.0)	(1.0)	-	-	-	
Subtotal: Expenses	-	(1.0)	(8.5)	(1.8)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(2.1)	(2.1)	(1.1)	(1.1)	(1.1)	
Operational restructuring	\$ -	\$ (1.0)	\$ (8.5)	\$ (1.8)	\$ (1.0)	\$ (1.0)	\$ (1.0)	\$ (1.0)	\$ (1.0)	\$ (2.1)	\$ (2.1)	\$ (1.1)	\$ (1.1)	\$ (1.1)	\$ (1.1)	
Adjusted surplus (deficit)	\$ 5.0	\$ (4.2)	\$ (21.5)	\$ (11.8)	\$ (11.5)	\$ (12.0)	\$ (12.4)	\$ (13.7)	\$ (14.1)	\$ (13.4)	\$ (13.8)					

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Ten-Year Financial Projections

Planning & Development - general fund - Key assumptions

(1) Based on department salaries & wages and employees, see Appendix C.2.

	Fiscal year ended actual										Preliminary forecast								
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023			
Revenues																			
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility users' and other taxes	51.7	49.9	44.2	44.6	39.8	35.3	20.1	24.5	24.5	24.9	25.3	25.7	26.1	26.4	26.8	27.2			
Licenses, permits and inspection charges	0.6	0.9	0.8	0.8	0.8	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6		
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Sales and charges for services	7.6	8.7	10.4	13.2	4.7	2.9	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6		
Revenue from use of assets	0.0	0.0	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Parking/court fines and other revenue	2.4	2.5	1.5	3.4	5.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9		
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Reimb. from parking & vehicle fund	0.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Street fund reimb. and financing proceeds	1.7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Grant revenue	4.3	3.2	8.4	12.0	12.6	8.2	7.4	5.2	4.1	3.6	3.7	3.8	3.8	3.9	3.9	4.0			
Total revenues	69.3	65.2	65.3	74.0	63.9	51.0	36.6	38.9	37.7	37.6	38.1	38.5	39.0	39.4	39.9	40.3			
Expenditures																			
Salaries and wages	(182.9)	(190.9)	(184.4)	(193.7)	(177.1)	(152.8)	(139.1)	(149.3)	(156.6)	(161.3)	(165.3)	(169.5)	(172.8)	(176.3)	(179.8)	(183.4)			
Overtime	(27.7)	(31.9)	(24.9)	(25.7)	(25.9)	(18.4)	(20.9)	(22.4)	(21.9)	(22.6)	(23.2)	(23.7)	(24.2)	(24.7)	(25.2)	(25.7)			
Pension	(31.1)	(31.0)	(23.6)	(66.3)	(42.2)	(35.5)	(94.1)	(109.5)	(123.1)	(135.6)	(148.6)	(150.0)	(153.4)	(154.1)	(152.0)	(151.3)			
Medical & fringe benefits	(102.8)	(97.5)	(100.5)	(111.3)	(117.6)	(105.5)	(100.6)	(104.2)	(109.8)	(115.5)	(121.2)	(127.8)	(133.7)	(140.4)	(146.6)	(153.1)			
Professional and contractual services	(4.9)	(6.7)	(4.0)	(3.6)	(4.5)	(5.1)	(5.1)	(5.2)	(5.2)	(5.3)	(5.3)	(5.4)	(5.5)	(5.5)	(5.6)	(5.6)			
Materials & supplies	(3.4)	(3.2)	(3.1)	(3.0)	(2.7)	(2.2)	(3.2)	(3.2)	(3.2)	(3.2)	(3.3)	(3.3)	(3.3)	(3.4)	(3.4)	(3.4)			
Utilities	(6.7)	(8.7)	(8.3)	(9.0)	(8.9)	(2.8)	(9.5)	(10.0)	(10.1)	(10.2)	(10.3)	(10.5)	(10.6)	(10.7)	(10.8)	(10.9)			
Purchased services	(1.8)	(2.3)	(1.1)	(0.7)	(1.1)	(1.3)	(11.1)	(11.2)	(11.3)	(11.4)	(11.5)	(11.6)	(11.8)	(11.9)	(12.0)	(12.1)			
Risk management and insurance	(0.0)	-	0.0	(0.0)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)			
Other expenses	(6.1)	(7.1)	(6.1)	(7.2)	(8.1)	(5.6)	(7.0)	(7.0)	(7.0)	(7.1)	(7.1)	(7.2)	(7.2)	(7.3)	(7.3)	(7.3)			
Debt service	(0.1)	-	-	(0.1)	(0.0)	(1.6)	(0.0)	-	-	-	-	-	-	-	-	-			
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
POC - principal and interest ¹	(27.8)	(30.0)	(31.4)	(32.7)	(34.1)	(35.6)	(36.9)	(37.2)	(38.4)	(39.0)	(39.6)	(39.2)	(39.0)	(38.9)	(38.7)	(38.6)			
Transfers out	-	(0.5)	(0.5)	(0.4)	(0.5)	-	-	-	-	-	-	-	-	-	-	-			
Grant expenses (before reallocation)	(0.8)	(0.9)	(0.4)	(1.6)	(1.4)	-	-	-	-	-	-	-	-	-	-	-			
Total expenditures	(396.2)	(410.8)	(388.3)	(455.2)	(424.2)	(366.4)	(427.4)	(459.1)	(486.8)	(511.3)	(535.5)	(548.1)	(561.6)	(573.0)	(581.4)	(591.6)			
Total surplus (deficit)	\$ (326.9)	\$ (345.6)	\$ (323.1)	\$ (381.2)	\$ (360.3)	\$ (315.4)	\$ (390.8)	\$ (420.3)	\$ (449.1)	\$ (473.7)	\$ (497.4)	\$ (509.6)	\$ (522.6)	\$ (533.6)	\$ (541.6)	\$ (551.2)			
Operational restructuring																			
Department revenue initiatives																			
<u>Expenses</u>																			
Additional operating expenditures	-		(2.2)		(14.4)		(17.9)		(10.9)		(9.4)		(8.8)		(8.9)		(8.7)	(9.1)	
Technology	-		(0.9)		(12.2)		(10.2)		(2.2)		(2.2)		(2.2)		(2.2)		(2.2)	(2.2)	
Capital expenditures and other infrastructure	-		(10.8)		(24.8)		(16.5)		(10.2)		(10.6)		(10.2)		(13.3)		(13.1)	(13.0)	
Implementation costs	-		-		(0.6)		(0.4)		-		-		-		-		-	-	
Subtotal: Expenses	-	(14.0)	(52.0)	(45.1)	(23.2)	(22.2)	(21.1)	(24.3)	(24.1)	(23.9)	(24.2)								
Operational restructuring	\$ -	\$ (14.0)	\$ (48.3)	\$ (41.5)	\$ (19.6)	\$ (18.5)	\$ (17.5)	\$ (20.7)	\$ (20.5)	\$ (20.3)	\$ (20.6)								
Adjusted surplus (deficit)	\$ (315.4)	\$ (404.8)	\$ (468.6)	\$ (490.6)	\$ (493.3)	\$ (516.0)	\$ (527.1)	\$ (543.3)	\$ (554.1)	\$ (561.9)	\$ (571.9)								

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

(1) Based on department salaries & wages and employees, see Appendix C.2

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility users' and other taxes	(0.0)	0.0	0.0	0.1	(0.0)	0.0	-	-	-	-	-	-	-	-	-	
Licenses, permits and inspection charges	-	-	-	0.0	-	-	-	-	-	-	-	-	-	-	-	
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sales and Charges for Services	52.3	37.2	43.3	30.8	45.1	36.5	41.2	28.7	26.1	23.5	20.8	18.1	15.3	12.3	10.6	
Revenue from use of assets	-	0.2	-	0.3	0.1	0.5	0.5	-	-	-	-	-	-	-	-	
Parking/court fines and other revenue	0.3	0.0	0.7	0.0	0.0	0.0	0.0	-	-	-	-	-	-	-	-	
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Street fund reimb. and financing proceeds	3.5	3.5	3.5	0.4	-	-	-	-	-	-	-	-	-	-	-	
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total revenues	56.1	40.9	47.5	31.5	45.2	37.5	41.7	28.7	26.1	23.5	20.8	18.1	15.3	12.3	10.6	10.7
Expenditures																
Salaries and wages	(10.1)	(9.6)	(8.0)	(6.8)	(5.8)	(4.8)	(3.4)	(1.0)	(0.6)	(0.4)	(0.2)	(0.2)	(0.2)	(0.2)	-	-
Overtime	(3.4)	(2.8)	(2.5)	(2.9)	(3.5)	(2.4)	(1.0)	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	-	-
Pension	(0.7)	(0.4)	(0.3)	(0.2)	(0.5)	(0.8)	(2.2)	(0.7)	(0.5)	(0.4)	(0.2)	(0.2)	(0.3)	(0.2)	-	-
Medical & fringe benefits	(5.7)	(5.0)	(4.8)	(4.9)	(5.1)	(5.1)	(1.1)	(0.3)	(0.2)	(0.1)	(0.1)	(0.1)	(0.0)	-	-	-
Professional and contractual services	(0.1)	(0.2)	(0.2)	(0.1)	(0.1)	(0.0)	(2.6)	(14.1)	(10.2)	(6.6)	(4.6)	(3.7)	(2.3)	(0.9)	-	-
Materials & supplies	(43.1)	(37.8)	(27.5)	(37.4)	(36.5)	(39.1)	(39.4)	(12.4)	(13.3)	(13.3)	(12.8)	(12.0)	(11.4)	(10.7)	(10.6)	(10.7)
Utilities	(4.3)	(5.0)	(5.4)	(5.0)	(4.4)	(5.7)	(4.6)	(4.6)	(4.2)	(3.6)	(3.4)	(3.2)	(3.0)	(2.7)	(2.6)	(2.7)
Purchased services	(1.6)	(2.0)	(1.0)	(0.0)	(0.1)	(0.2)	(0.2)	(0.9)	(1.4)	(1.7)	(1.4)	(0.9)	(0.5)	(0.1)	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.2)	(3.1)	(0.1)	(0.0)	(0.1)	(0.5)	(0.0)	(0.1)	(0.2)	(0.2)	(0.2)	(0.1)	(0.1)	(0.0)	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	(0.8)	(5.3)	(8.4)	(9.3)	(9.6)	(9.9)	(10.2)	(10.5)	(10.8)	(11.1)
POC - principal and interest ¹	(2.0)	(2.1)	(2.2)	(2.4)	(2.6)	(2.7)	(1.6)	(0.5)	(0.3)	(0.2)	(0.1)	(0.1)	(0.1)	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(71.2)	(68.0)	(52.1)	(59.8)	(58.8)	(61.3)	(57.0)	(39.9)	(39.1)	(35.8)	(32.6)	(30.4)	(28.1)	(25.4)	(24.0)	(24.5)
Total surplus (deficit)	\$ (15.1)	\$ (27.1)	\$ (4.6)	\$ (28.3)	\$ (13.6)	\$ (23.8)	\$ (15.3)	\$ (11.2)	\$ (13.0)	\$ (12.4)	\$ (11.9)	\$ (12.3)	\$ (12.8)	\$ (13.2)	\$ (13.4)	\$ (13.8)
Operational restructuring																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses																
Additional operating expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational restructuring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted surplus (deficit)	\$ (23.8)	\$ (15.3)	\$ (11.2)	\$ (13.0)	\$ (12.4)	\$ (11.9)	\$ (12.3)	\$ (12.8)	\$ (13.2)	\$ (13.4)	\$ (13.8)					

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Ten-Year Financial Projections

PLD - general fund - Key assumptions

Department employees (baseline)	Fiscal year ended actual						Preliminary forecast											
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
	225	206	160	123	103		99	70	12	7	5	3	3	3	2	-	-	
Average salary & wages(1)	\$ 44,676	\$ 46,839	\$ 50,059	\$ 55,114	\$ 55,866		\$ 48,724	\$ 49,211	\$ 84,190	\$ 81,474	\$ 79,817	\$ 79,591	\$ 81,182	\$ 82,806	\$ 84,462	n/a	n/a	
Average overtime	15,017	13,619	15,896	23,374	34,123		24,252	14,708	8,419	8,147	7,982	7,959	8,118	8,281	8,446	n/a	n/a	
	\$ 59,693	\$ 60,459	\$ 65,955	\$ 78,489	\$ 89,989		\$ 72,975	\$ 63,919	\$ 92,610	\$ 89,622	\$ 87,799	\$ 87,550	\$ 89,301	\$ 91,087	\$ 92,908	-	\$ -	
Overtime as a % of salary & wages	33.6%	29.1%	31.8%	42.4%	61.1%		49.8%	29.9%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	n/a	n/a	
Pension as a % of salary & wages							16.9%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	n/a	n/a	
Medical & fringe as a % of salary & wage	57.1%	51.4%	59.8%	72.5%	89.0%		105.7%	32.7%	25.7%	26.6%	27.6%	28.5%	29.0%	29.2%	29.5%	n/a	n/a	
Key Items	Comment/Reference																	
General	<p>Lighting (Street lights): Street lights will be transitioned to the Public Lighting Authority (PLA) over a 3-year period beginning FY 2014 (3/1/14 - 2/30/17). Overhead lights representing 85% of total PLA street lights are projected to be completed on an 18 month schedule while underground lights (15% of final mix) are forecast over a 36 month period. The final system will have 55,000 street lights.</p> <p>City Grid: All customers currently on the City grid are assumed to be transitioned to a 3rd party provider effective beginning of FY 2015 (7/1/14). Once transitioned, the City will no longer collect revenue from external customers. The grid will be deactivated over a 7-year period beginning FY 2015 (7/1/14 - 6/30/21).</p> <p>PLD plans to utilize third party outsourced labor to maintain its portion of street lights until the transition to PLA is complete (by end-FY 2017)</p>																	
Revenues	<p>Sales and Charges for Services²</p> <p>External electricity sales</p> <p>Internal electricity sales</p> <p>Third-party contributions</p>																	
Expenses	<p>Personnel expenses</p> <p>Materials & supplies</p> <p>Utilities</p> <p>Contributions to non-enterprise funds</p>																	
Operational restructuring	<p>Additional Department employees</p>																	

(1) Based on department salaries & wages and employees, see Appendix C.2.

(2) FY 2012 includes a one-time payment from DPS to account for previous balances due.

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sales and charges for services	0.1	0.0	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	
Revenue from use of assets	1.1	1.1	1.0	0.8	1.1	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	
Parking/court fines and other revenue	0.8	0.8	0.5	0.4	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reimb. from parking & vehicle fund	0.1	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant revenue	1.4	2.4	0.7	0.4	2.8	1.0	1.1	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.2	
Total revenues	3.5	4.3	2.4	1.8	4.2	2.0	1.9	1.9	1.9	2.0	2.0	2.0	2.0	2.0	2.0	
Expenditures																
Salaries and wages	(7.4)	(7.7)	(6.8)	(5.9)	(5.2)	(3.4)	(3.4)	(3.6)	(3.6)	(3.7)	(3.8)	(3.9)	(3.9)	(4.0)	(4.1)	
Overtime	(0.1)	(0.2)	(0.1)	(0.1)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	
Pension	(0.5)	(0.5)	(0.3)	(0.3)	(0.3)	(0.3)	(2.2)	(2.6)	(3.0)	(3.3)	(3.7)	(3.9)	(4.1)	(4.3)	(4.5)	
Medical & fringe benefits	(2.5)	(2.4)	(2.2)	(1.9)	(1.9)	(2.2)	(10.8)	(11.4)	(11.7)	(12.3)	(12.8)	(13.5)	(14.2)	(14.9)	(15.6)	
Professional and contractual services	(1.0)	(1.0)	(0.3)	(0.5)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	
Materials & supplies	(0.1)	(0.1)	(0.1)	(0.3)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	
Utilities	(7.5)	(7.2)	(7.1)	(7.7)	(7.5)	(5.8)	(8.4)	(9.0)	(9.3)	(9.6)	(9.8)	(10.1)	(10.4)	(10.7)	(11.0)	
Purchased services	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	
Risk management and insurance	-	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenses	(3.4)	(4.7)	(2.9)	(2.7)	(3.7)	(1.7)	(1.5)	(1.5)	(1.5)	(1.5)	(1.6)	(1.6)	(1.6)	(1.6)	(1.6)	
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions to non-enterprise funds	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	
POC - principal and interest ¹	(0.8)	(0.8)	(0.9)	(0.9)	(1.0)	(1.0)	(1.5)	(1.6)	(1.7)	(1.7)	(1.8)	(1.8)	(1.8)	(1.8)	(1.8)	
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total expenditures	(23.3)	(24.6)	(20.7)	(20.5)	(20.3)	(14.8)	(28.3)	(30.2)	(31.4)	(32.6)	(33.9)	(35.2)	(36.5)	(37.8)	(39.2)	(40.5)
Total surplus (deficit)	\$ (19.8)	\$ (20.3)	\$ (18.3)	\$ (18.7)	\$ (16.2)	\$ (12.9)	\$ (26.4)	\$ (28.3)	\$ (29.4)	\$ (30.7)	\$ (32.0)	\$ (33.2)	\$ (34.5)	\$ (35.8)	\$ (37.1)	\$ (38.5)
Operational restructuring																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	
<u>Expenses</u>																
Additional operating expenditures	-	-	-	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures and other infrastructure	-	(0.9)	(8.9)	(3.1)	(3.3)	(3.0)	(4.0)	(4.3)	(4.0)	(4.3)	(4.0)	(4.0)	(4.0)	(4.0)	(4.0)	
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal: Expenses	-	(0.9)	(8.9)	(3.2)	(3.4)	(3.1)	(4.1)	(4.4)	(4.1)	(4.1)	(4.0)	(4.0)	(4.1)	(4.1)	(4.1)	
Operational restructuring	\$ -	\$ (0.9)	\$ (8.9)	\$ (3.1)	\$ (3.3)	\$ (3.1)	\$ (4.0)	\$ (4.3)	\$ (4.0)							
Adjusted surplus (deficit)	\$ (12.9)	\$ (27.3)	\$ (37.2)	\$ (32.5)	\$ (34.0)	\$ (35.0)	\$ (37.2)	\$ (38.8)	\$ (39.8)	\$ (41.2)	\$ (42.5)					

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Department employees (baseline)	Fiscal year ended actual						Preliminary forecast											
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
	472	388	508	510	300		202	202	202	202	202	202	202	202	202	202	202	
Average salary & wages(1)	\$ 15,783	\$ 19,905	\$ 13,500	\$ 11,659	\$ 17,264		\$ 16,904	\$ 16,904	\$ 17,749	\$ 17,749	\$ 18,193	\$ 18,648	\$ 19,114	\$ 19,496	\$ 19,886	\$ 20,284	\$ 20,690	
Average overtime	306	402	259	265	524		525	525	551	551	565	579	593	605	617	630	642	
	\$ 16,088	\$ 20,307	\$ 13,759	\$ 11,924	\$ 17,787		\$ 17,429	\$ 17,429	\$ 18,300	\$ 18,300	\$ 18,758	\$ 19,227	\$ 19,707	\$ 20,102	\$ 20,504	\$ 20,914	\$ 21,332	
Overtime as a % of salary & wages	1.9%	2.0%	1.9%	2.3%	3.0%		3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	
Pension as a % of salary & wages							8.7%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wage	34.1%	31.7%	31.7%	32.7%	36.8%		63.3%	315.8%	316.7%	327.0%	333.6%	339.2%	349.0%	359.2%	371.1%	381.0%	390.9%	

Key Items**Comment/Reference**

Revenues

Revenue from use of assets

Real estate rental and concessions. FY 2012 and FY 2013 include the gain on sale of property; no gain/loss is included going forward

Expenses

Personnel expenses

Appendix C.1 - Appendix C.3

Materials & supplies

Operating supplies

Utilities

Sewage, water, and various other utilities

Other expenses

Primarily capital outlays

Operational restructuring

Additional Department employees

(1) Based on department salaries & wages and employees, see Appendix C.2. Most Recreation department employees are part-time employees.

	Fiscal year ended actual					Preliminary forecast									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues															
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	0.2	0.2	1.2	0.8	0.9	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.0	0.1	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	0.2	0.3	1.5	0.8	0.9	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Expenditures															
Salaries and wages	(0.3)	(0.3)	(0.4)	(0.4)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Overtime	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension	0.0	0.0	0.0	(0.0)	(0.0)	(0.0)	(0.2)	(0.2)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Medical & fringe benefits	(0.2)	(0.1)	(0.2)	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Professional and contractual services	(1.0)	(1.4)	(0.8)	(0.5)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Materials & supplies	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Utilities	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Purchased services	(0.0)	-	0.0	(0.2)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest ¹	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(1.9)	(2.2)	(1.6)	(1.4)	(1.1)	(1.1)	(1.3)	(1.4)	(1.5)	(1.5)	(1.6)	(1.6)	(1.6)	(1.7)	(1.7)
Total surplus (deficit)	\$ (1.7)	\$ (1.9)	\$ (0.1)	\$ (0.6)	\$ (0.2)	\$ (0.6)	\$ (0.8)	\$ (0.9)	\$ (0.9)	\$ (1.0)	\$ (1.0)	\$ (1.1)	\$ (1.1)	\$ (1.2)	\$ (1.2)
Operational restructuring															
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>															
Additional operating expenditures	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Technology	-	-	(0.5)	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	(0.5)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Operational restructuring	\$ -	\$ -	\$ (0.5)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)
Adjusted surplus (deficit)	\$ (0.6)	\$ (0.8)	\$ (1.4)	\$ (0.9)	\$ (1.0)	\$ (1.0)	\$ (1.1)	\$ (1.1)	\$ (1.2)	\$ (1.2)	\$ (1.2)	\$ (1.2)	\$ (1.2)	\$ (1.2)	\$ (1.2)

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Department employees (baseline)	Fiscal year ended actual						Preliminary forecast											
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
	6	6	9	6	4		4	4	4	4	4	4	4	4	4	4	4	
Average salary & wages(1)	\$ 55,358	\$ 56,863	\$ 42,971	\$ 60,124	\$ 82,470		\$ 69,770	\$ 82,422	\$ 86,544	\$ 86,544	\$ 88,707	\$ 90,925	\$ 93,198	\$ 95,062	\$ 96,963	\$ 98,902	\$ 100,881	
Average overtime	-	38	-	-	-		-	-	-	-	-	-	-	-	-	-	-	
	\$ 55,358	\$ 56,901	\$ 42,971	\$ 60,124	\$ 82,470		\$ 69,770	\$ 82,422	\$ 86,544	\$ 86,544	\$ 88,707	\$ 90,925	\$ 93,198	\$ 95,062	\$ 96,963	\$ 98,902	\$ 100,881	
Overtime as a % of salary & wages	0.0%	0.1%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Pension as a % of salary & wages							10.0%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wage	53.9%	42.8%	43.5%	50.2%	55.5%		66.3%	33.0%	32.3%	33.2%	33.8%	34.4%	35.0%	35.4%	35.9%	36.4%	36.8%	

Key Items	Comment/Reference
Revenues	
Sales and charges for services	Fees (Blight violation adjudication) and interagency billings
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Information technology contracts
Operational restructuring	
Additional Department employees	

(1) Based on department salaries & wages and employees, see Appendix C.2.

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sales and charges for services	0.0	0.0	0.0	0.1	0.0	-	-	-	-	-	-	-	-	-	-	
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Parking/court fines and other revenue	1.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reimb. from parking & vehicle fund	0.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant revenue	0.3	1.0	2.2	2.8	3.2	2.4	2.1	2.1	2.1	2.2	2.2	2.2	2.2	2.3	2.3	2.3
Total revenues	1.7	1.0	2.2	2.9	3.3	2.4	2.1	2.1	2.1	2.2	2.2	2.2	2.2	2.3	2.3	2.3
Expenditures																
Salaries and wages	(0.3)	(0.3)	(0.2)	(0.1)	(0.1)	-	-	-	-	-	-	-	-	-	-	
Overtime	(0.0)	(0.5)	(0.0)	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	
Pension	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	
Medical & fringe benefits	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	-	-	-	-	-	-	-	-	-	-	
Professional and contractual services	(0.0)	-	(0.1)	(0.7)	(0.8)	(1.9)	(1.9)	(1.9)	(1.9)	(1.9)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	
Materials & supplies	(0.8)	(0.6)	(0.4)	(1.2)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	
Utilities	0.0	(0.0)	(0.0)	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenses	(0.8)	(0.1)	(1.6)	(0.8)	(2.4)	(2.4)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
POC - principal and interest ¹	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total expenditures	(2.2)	(1.7)	(2.4)	(2.9)	(3.5)	(4.5)	(2.1)	(2.1)	(2.1)	(2.2)	(2.2)	(2.2)	(2.2)	(2.3)	(2.3)	
Total surplus (deficit)	\$ (0.5)	\$ (0.7)	\$ (0.2)	\$ (0.0)	\$ (0.3)	\$ (2.0)	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	
Operational restructuring																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>Expenses</u>																
Additional operating expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal: Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational restructuring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted surplus (deficit)	\$ (2.0)	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Ten-Year Financial Projections

Homeland Security - general fund - Key assumptions

Department employees (baseline)	Fiscal year ended actual						Preliminary forecast											
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
	5	5	1	2	2		1	-	-	-	-	-	-	-	-	-	-	-
Average salary & wages(1)	\$ 67,938	\$ 69,172	\$ 185,204	\$ 69,322	\$ 73,932		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Average overtime	\$ 2,699	\$ 90,636	\$ 254	\$ 583	\$ 1,297		\$ -	\$ n/a										
	\$ 70,637	\$ 159,808	\$ 185,458	\$ 69,905	\$ 75,229		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Overtime as a % of salary & wages	4.0%	131.0%	0.1%	0.8%	1.8%		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Pension as a % of salary & wages							n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Medical & fringe as a % of salary & wage	40.1%	36.7%	59.1%	40.8%	49.9%		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Key Items		Comment/Reference																
Revenues																		
Grant revenue																		
Federal grant proceeds																		
Expenses																		
Personnel expenses																		
Appendix C.1 - Appendix C.3																		
Professional and contractual services																		
Urban Area Security initiative																		
Other expenses																		
Operational restructuring																		
Additional Department employees							n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

(1) Based on department salaries & wages and employees, see Appendix C.2.

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sales and charges for services	1.7	1.9	5.4	0.7	1.3	0.9	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	
Revenue from use of assets	(0.0)	-	0.8	1.0	1.2	1.7	8.2	3.4	3.4	1.7	1.7	1.7	1.7	1.7	1.7	
Parking/court fines and other revenue	5.6	5.3	0.2	4.7	5.6	4.7	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reimb. from parking & vehicle fund	-	-	-	-	1.6	-	-	-	-	-	-	-	-	-	-	
Street fund reimb. and financing proceeds	5.3	3.2	1.3	2.5	4.8	5.1	5.1	-	-	-	-	-	-	-	-	
Grant revenue	-	0.0	0.2	4.6	3.5	1.4	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	
Total revenues	12.6	10.4	7.8	15.1	16.3	13.7	20.9	11.0	11.0	11.0	9.3	9.4	9.4	9.4	9.4	
Expenditures																
Salaries and wages	(21.0)	(20.4)	(17.5)	(16.2)	(12.0)	(9.1)	(10.0)	(9.6)	(9.6)	(9.8)	(10.0)	(10.3)	(10.5)	(10.7)	(10.9)	
Overtime	(2.9)	(2.2)	(2.3)	(2.8)	(2.7)	(2.1)	(2.3)	(2.2)	(2.2)	(2.3)	(2.3)	(2.4)	(2.4)	(2.5)	(2.6)	
Pension	(2.3)	(1.7)	(1.3)	(2.2)	(1.6)	(1.3)	(6.3)	(6.9)	(8.0)	(8.9)	(9.9)	(10.4)	(10.9)	(11.4)	(11.9)	
Medical & fringe benefits	(12.1)	(11.1)	(10.5)	(10.4)	(9.6)	(9.0)	(8.7)	(8.6)	(8.9)	(9.3)	(9.8)	(10.3)	(10.7)	(11.2)	(12.4)	
Professional and contractual services	(11.7)	(13.1)	(10.9)	(11.6)	(9.5)	(8.1)	(8.1)	(7.9)	(8.0)	(8.1)	(8.2)	(8.2)	(8.3)	(8.4)	(8.6)	
Materials & supplies	(22.2)	(10.6)	(11.2)	(12.1)	(10.8)	(10.1)	(10.1)	(6.8)	(6.9)	(7.0)	(7.1)	(7.1)	(7.2)	(7.3)	(7.4)	
Utilities	(0.2)	(0.5)	(0.8)	(1.4)	(1.0)	(0.9)	(0.9)	(0.7)	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	
Purchased services	(2.5)	(1.7)	(1.9)	(1.2)	(1.2)	(0.9)	(0.9)	(0.9)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	
Risk management and insurance	-	-	-	-	(0.2)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	
Other expenses	(0.3)	(0.5)	(0.4)	(5.4)	(3.4)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)	
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
POC - principal and interest ¹	(2.6)	(2.7)	(2.9)	(3.2)	(3.4)	(4.2)	(4.5)	(4.3)	(4.5)	(4.6)	(4.8)	(4.7)	(4.7)	(4.7)	(4.7)	
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total expenditures	(77.7)	(64.6)	(59.8)	(66.5)	(55.3)	(46.9)	(53.0)	(49.2)	(51.0)	(52.9)	(55.0)	(56.4)	(57.8)	(59.2)	(60.7)	(62.1)
Total surplus (deficit)	\$ (65.0)	\$ (54.1)	\$ (51.9)	\$ (51.4)	\$ (39.0)	\$ (33.2)	\$ (32.1)	\$ (38.2)	\$ (40.0)	\$ (41.9)	\$ (45.6)	\$ (47.0)	\$ (48.4)	\$ (49.9)	\$ (51.4)	\$ (52.7)
Operational restructuring																
Department revenue initiatives	\$ -	\$ -	\$ 1.1	\$ 2.1	\$ 2.1	\$ 2.1	\$ 2.1	\$ 2.1	\$ 2.1	\$ 2.1	\$ 2.1	\$ 2.1	\$ 2.1	\$ 2.1	\$ 2.1	
Expenses																
Additional operating expenditures	-	(2.1)	(8.5)	(13.5)	(13.6)	(13.8)	(14.0)	(14.1)	(14.2)	(14.4)	(14.5)					
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures and other infrastructure	-	(3.8)	(12.7)	(8.9)	(7.3)	(5.1)	(4.9)	(4.9)	(5.1)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	
Implementation costs	(0.0)	-	(0.4)	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal: Expenses	(0.0)	(5.9)	(21.5)	(22.3)	(20.9)	(18.9)	(18.8)	(18.9)	(19.0)	(19.3)	(19.4)	(19.5)				
Operational restructuring	\$ (0.0)	\$ (4.8)	\$ (19.4)	\$ (20.2)	\$ (18.8)	\$ (16.7)	\$ (16.7)	\$ (16.7)	\$ (16.8)	\$ (17.2)	\$ (17.2)	\$ (17.2)	\$ (17.2)	\$ (17.4)		
Adjusted surplus (deficit)	\$ (33.2)	\$ (36.9)	\$ (57.6)	\$ (60.2)	\$ (60.7)	\$ (62.3)	\$ (63.7)	\$ (65.3)	\$ (67.0)	\$ (68.6)	\$ (70.1)					

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Ten-Year Financial Projections

General Services - general fund - Key assumptions

Department employees (baseline)	Fiscal year ended actual						Preliminary forecast											
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
	676	528	481	447	343		298	298	272	272	272	272	272	272	272	272	272	
Average salary & wages(1)	\$ 31,804	\$ 39,503	\$ 36,473	\$ 36,309	\$ 34,874		\$ 30,695	\$ 33,501	\$ 35,176	\$ 35,176	\$ 36,056	\$ 36,957	\$ 37,881	\$ 38,639	\$ 39,412	\$ 40,200	\$ 41,004	
Average overtime	4,326	4,194	4,758	6,245	7,778		7,045	7,689	8,073	8,073	8,275	8,482	8,694	8,868	9,045	9,226	9,410	
	\$ 36,130	\$ 43,697	\$ 41,231	\$ 42,554	\$ 42,652		\$ 37,740	\$ 41,190	\$ 43,249	\$ 43,249	\$ 44,331	\$ 45,439	\$ 46,575	\$ 47,506	\$ 48,457	\$ 49,426	\$ 50,414	
Overtime as a % of salary & wages	13.9%	10.8%	13.1%	17.2%	22.3%		22.9%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%	
Pension as a % of salary & wages							13.9%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wage	57.6%	54.3%	59.7%	64.3%	80.2%		98.3%	86.7%	89.8%	93.0%	95.1%	97.2%	99.7%	102.0%	104.6%	106.8%	109.1%	
Key Items	Comment/Reference																	
Revenues																		
Sales and charges for services	Interagency billings																	
Revenue from use of assets	Internal real estate rentals; FY 2014 includes the proceeds from sale of the Veteran's building; FY 2015 - FY2017 include receipt of \$5m settlement from the Red Wings/Joe Louis facility for past-due payments																	
Parking/court fines and other revenue	Revenues for fleet management services																	
Street fund reimb. and financing proceeds	Reimbursement from street funds for GSD services provided to solid waste: revenue are associated expenses are eliminated with the assumed outsourcing of solid waste beginning FY 2015																	
Grant revenue	Federal grant proceeds																	
Expenses																		
Personnel expenses	Appendix C.1 - Appendix C.3																	
Professional and contractual services	Security expenses and inventory management																	
Materials & supplies	Fuels & lubricant and repairs & maintenance																	
Utilities	Primarily electricity																	
Purchased services	Court building operating expense																	
Other expenses	Primarily capital outlays																	
Operational restructuring																		
Additional Department employees	-																	
	112																	
	112																	
	112																	
	112																	
	112																	

(1) Based on department salaries & wages and employees, see Appendix C.2.

	Fiscal year ended actual					Preliminary forecast									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues															
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	-	0.0	-	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.0	0.0	0.0	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	0.0	0.0	0.0	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Expenditures															
Salaries and wages	(1.0)	(1.2)	(1.1)	(1.0)	(0.9)	(0.8)	(1.1)	(1.1)	(1.2)	(1.2)	(1.2)	(1.2)	(1.3)	(1.3)	(1.3)
Overtime	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Pension	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.7)	(0.8)	(0.9)	(1.1)	(1.2)	(1.2)	(1.3)	(1.4)	(1.4)
Medical & fringe benefits	(0.4)	(0.5)	(0.4)	(0.4)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.7)	(0.7)	(0.7)	(0.8)	(0.8)	(0.9)
Professional and contractual services	(2.7)	(3.5)	(5.7)	(1.3)	(1.8)	(1.6)	(1.6)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.8)	(1.8)	(1.8)
Materials & supplies	(0.0)	(0.0)	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Utilities	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.1)	(0.2)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest ¹	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(0.2)	(0.5)	(0.5)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(4.5)	(5.6)	(7.6)	(3.1)	(3.6)	(3.6)	(4.7)	(5.0)	(5.2)	(5.4)	(5.6)	(5.7)	(5.9)	(6.0)	(6.1)
Total surplus (deficit)	\$ (4.5)	\$ (5.5)	\$ (7.6)	\$ (3.1)	\$ (3.6)	\$ (3.6)	\$ (4.7)	\$ (5.0)	\$ (5.2)	\$ (5.4)	\$ (5.6)	\$ (5.7)	\$ (5.9)	\$ (6.0)	\$ (6.1)
Operational restructuring															
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>															
Additional operating expenditures	-	-	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)
Technology	-	-	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)
Operational restructuring	\$ -	\$ (0.4)	\$ (0.4)	\$ (0.4)	\$ (0.4)	\$ (0.4)	\$ (0.4)	\$ (0.4)	\$ (0.4)	\$ (0.4)	\$ (0.5)	\$ (0.5)	\$ (0.5)	\$ (0.5)	\$ (0.5)
Adjusted surplus (deficit)	\$ (3.6)	\$ (4.7)	\$ (5.4)	\$ (5.6)	\$ (5.8)	\$ (6.0)	\$ (6.2)	\$ (6.4)	\$ (6.5)	\$ (6.6)	\$ (6.8)				

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

(1) Based on department salaries & wages and employees, see Appendix C.2

	Fiscal year ended actual					Preliminary forecast									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues															
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Expenditures															
Salaries and wages	(0.5)	(0.4)	(0.4)	(0.4)	(0.4)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Overtime	-	-	(0.0)	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Pension	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)
Medical & fringe benefits	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)
Professional and contractual services	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Materials & supplies	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Utilities	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.1)	(0.1)	(0.1)	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest ¹	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(0.8)	(0.8)	(0.8)	(0.8)	(0.7)	(0.7)	(1.0)	(1.0)	(1.1)	(1.1)	(1.2)	(1.2)	(1.3)	(1.3)	(1.4)
Total surplus (deficit)	\$ (0.7)	\$ (0.7)	\$ (0.7)	\$ (0.7)	\$ (0.7)	\$ (0.7)	\$ (0.9)	\$ (0.9)	\$ (1.0)	\$ (1.0)	\$ (1.1)	\$ (1.1)	\$ (1.2)	\$ (1.2)	\$ (1.3)
Operational restructuring															
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>															
Additional operating expenditures	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Operational restructuring	\$ -	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)
Adjusted surplus (deficit)	\$ (0.7)	\$ (0.9)	\$ (0.9)	\$ (1.0)	\$ (1.0)	\$ (1.0)	\$ (1.1)	\$ (1.1)	\$ (1.1)	\$ (1.2)	\$ (1.2)	\$ (1.2)	\$ (1.3)	\$ (1.3)	\$ (1.3)

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Department employees (baseline)	Fiscal year ended actual						Preliminary forecast											
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
	16	15	15	15	12		11	11	11	11	11	11	11	11	11	11	11	
Average salary & wages(1)	\$ 28,828	\$ 29,822	\$ 29,517	\$ 27,705	\$ 29,516		\$ 25,120	\$ 25,120	\$ 26,376	\$ 26,376	\$ 27,035	\$ 27,711	\$ 28,404	\$ 28,972	\$ 29,551	\$ 30,142	\$ 30,745	
Average overtime	-	-	0	-	-		2	2	2	2	2	2	2	2	2	2	2	
	\$ 28,828	\$ 29,822	\$ 29,517	\$ 27,705	\$ 29,516		\$ 25,121	\$ 25,121	\$ 26,378	\$ 26,378	\$ 27,037	\$ 27,713	\$ 28,406	\$ 28,974	\$ 29,553	\$ 30,144	\$ 30,747	
Overtime as a % of salary & wages	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Pension as a % of salary & wages							8.4%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wage	39.9%	36.7%	39.2%	44.6%	51.5%		83.8%	97.2%	95.3%	99.0%	101.4%	103.9%	106.7%	109.0%	111.7%	114.1%	116.5%	

Key ItemsComment/Reference

Revenues

Sales and charges for services

Charged fees

Expenses

Personnel expenses

Appendix C.1 - Appendix C.3

Operational restructuring

Additional Department employees

(1) Based on department salaries & wages and employees, see Appendix C.2.

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sales and charges for services	-	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	
Revenue from use of assets	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Parking/court fines and other revenue	0.0	(0.0)	0.0	0.0	0.2	0.1	-	-	-	-	-	-	-	-	-	
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant revenue	(0.0)	-	0.0	-	0.0	0.1	-	-	-	-	-	-	-	-	-	
Total revenues	(0.0)	(0.0)	0.0	0.0	0.2	0.1	-	-	-	-	-	-	-	-	-	
Expenditures																
Salaries and wages	(5.8)	(6.0)	(5.3)	(4.1)	(3.4)	(2.9)	(0.6)	(0.7)	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	
Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Pension	(0.5)	(0.4)	(0.6)	(0.6)	(0.4)	(0.3)	(0.4)	(0.5)	(0.6)	(0.7)	(0.7)	(0.8)	(0.8)	(0.9)	(0.9)	
Medical & fringe benefits	(2.6)	(2.5)	(2.5)	(2.2)	(2.4)	(2.2)	(1.6)	(1.7)	(1.7)	(1.8)	(1.9)	(2.0)	(2.1)	(2.2)	(2.3)	
Professional and contractual services	(2.4)	(2.1)	(2.1)	(3.5)	(3.7)	(3.0)	(5.0)	(5.1)	(5.1)	(5.2)	(5.2)	(5.3)	(5.3)	(5.4)	(5.5)	
Materials & supplies	(0.1)	(0.2)	(0.3)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	
Utilities	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Risk management and insurance	-	-	0.0	(0.0)	-	-	-	-	-	-	-	-	-	-	-	
Other expenses	(1.4)	(0.9)	(0.7)	(0.6)	(0.6)	(0.7)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	
Debt service	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
POC - principal and interest ¹	(0.7)	(0.7)	(0.8)	(0.9)	(0.9)	(1.0)	(0.3)	(0.3)	(0.3)	(0.4)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	
Transfers out	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total expenditures	(13.6)	(13.0)	(12.4)	(12.2)	(11.7)	(10.2)	(8.6)	(9.0)	(9.2)	(9.5)	(9.7)	(9.9)	(10.1)	(10.3)	(10.5)	(10.7)
Total surplus (deficit)	\$ (13.6)	\$ (13.0)	\$ (12.4)	\$ (12.2)	\$ (11.5)	\$ (10.1)	\$ (8.6)	\$ (9.0)	\$ (9.2)	\$ (9.5)	\$ (9.7)	\$ (9.9)	\$ (10.1)	\$ (10.3)	\$ (10.5)	\$ (10.7)
Operational restructuring																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Expenses																
Additional operating expenditures	-	0.0	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	
Technology	-	-	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal: Expenses	-	0.0	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	
Operational restructuring	\$ -	\$ 0.0	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	
Adjusted surplus (deficit)	\$ (10.1)	\$ (8.6)	\$ (8.6)	\$ (8.6)	\$ (8.8)	\$ (9.0)	\$ (9.2)	\$ (9.3)	\$ (9.5)	\$ (9.7)	\$ (9.9)	\$ (10.1)	\$ (10.3)	\$ (10.5)	\$ (10.7)	

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Department employees (baseline)	Fiscal year ended actual						Preliminary forecast											
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
	90	97	74	61	52		46	9	10	10	10	10	10	10	10	10	10	
Average salary & wages(1)	\$ 64,504	\$ 61,899	\$ 71,166	\$ 67,902	\$ 66,094		\$ 63,205	\$ 68,378	\$ 71,500	\$ 71,500	\$ 73,288	\$ 75,120	\$ 76,998	\$ 78,538	\$ 80,108	\$ 81,711	\$ 83,345	
Average overtime	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	
	\$ 64,504	\$ 61,899	\$ 71,166	\$ 67,902	\$ 66,094		\$ 63,205	\$ 68,378	\$ 71,500	\$ 71,500	\$ 73,288	\$ 75,120	\$ 76,998	\$ 78,538	\$ 80,108	\$ 81,711	\$ 83,345	
Overtime as a % of salary & wages	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Pension as a % of salary & wages							10.9%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wage	44.9%	41.5%	48.0%	54.0%	71.1%		76.1%	247.3%	232.0%	239.6%	244.4%	248.6%	255.7%	263.0%	271.4%	278.5%	285.6%	

Key ItemsComment/Reference

Expenses

Personnel expenses
Professional and contractual services
Other expenses

Appendix C.1 - Appendix C.3
Support staff personal service contracts and other City Council member's office expenses, media services, and board of review
Primarily rental expense

Operational restructuring
Additional Department employees

(1) Based on department salaries & wages and employees, see Appendix C.2.

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sales and charges for services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Parking/court fines and other revenue	0.0	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total revenues	0.0	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	
Expenditures																
Salaries and wages	(0.7)	(0.8)	(0.8)	(0.6)	(0.6)	(0.5)	(0.5)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	
Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Pension	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.3)	(0.4)	(0.4)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.7)	(0.7)	
Medical & fringe benefits	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	
Professional and contractual services	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	
Materials & supplies	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	
Utilities	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Risk management and insurance	-	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenses	(0.1)	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
POC - principal and interest ¹	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total expenditures	(1.4)	(1.4)	(1.3)	(1.1)	(1.1)	(0.9)	(1.5)	(1.7)	(1.7)	(1.8)	(1.9)	(2.0)	(2.1)	(2.1)	(2.2)	(2.3)
Total surplus (deficit)	\$ (1.4)	\$ (1.4)	\$ (1.3)	\$ (1.1)	\$ (1.1)	\$ (0.9)	\$ (1.5)	\$ (1.7)	\$ (1.7)	\$ (1.8)	\$ (1.9)	\$ (2.0)	\$ (2.1)	\$ (2.1)	\$ (2.2)	\$ (2.3)
Operational restructuring																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Expenses																
Additional operating expenditures	-	-	(0.6)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	
Technology	-	-	(3.0)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal: Expenses	-	-	(3.6)	(1.5)	(1.5)	(1.6)	(1.6)	(1.6)	(1.6)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	
Operational restructuring	\$ -	\$ -	(3.6)	\$ (1.5)	\$ (1.5)	\$ (1.6)	\$ (1.6)	\$ (1.6)	\$ (1.6)	\$ (1.7)						
Adjusted surplus (deficit)	\$ (0.9)	\$ (1.5)	\$ (5.3)	\$ (3.3)	\$ (3.4)	\$ (3.5)	\$ (3.6)	\$ (3.7)	\$ (3.8)	\$ (3.9)	\$ (4.0)					

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

(1) Based on department salaries & wages and employees, see Appendix C.2

	Fiscal year ended actual										Preliminary forecast						
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues																	
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Expenditures																	
Salaries and wages	(1.2)	(1.2)	(1.1)	(0.9)	(0.9)	(0.6)	(0.7)	(0.7)	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)
Overtime	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Pension	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.4)	(0.5)	(0.6)	(0.7)	(0.7)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)	(0.9)
Medical & fringe benefits	(0.6)	(0.5)	(0.5)	(0.4)	(0.5)	(0.5)	(0.8)	(0.9)	(0.9)	(1.0)	(1.0)	(1.1)	(1.1)	(1.2)	(1.2)	(1.2)	(1.2)
Professional and contractual services	(0.0)	(0.0)	(0.0)	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)
Materials & supplies	(0.9)	(0.6)	(0.5)	(0.5)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Utilities	(0.0)	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Purchased services	(0.0)	0.0	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.5)	(0.5)	(0.5)	(0.4)	(0.7)	(0.3)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.6)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest ¹	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(3.6)	(3.1)	(2.9)	(2.6)	(2.7)	(2.2)	(3.2)	(3.3)	(3.5)	(3.6)	(3.8)	(3.9)	(4.0)	(4.1)	(4.2)	(4.3)	
Total surplus (deficit)	\$ (3.6)	\$ (3.1)	\$ (2.9)	\$ (2.6)	\$ (2.7)	\$ (2.2)	\$ (3.2)	\$ (3.3)	\$ (3.5)	\$ (3.6)	\$ (3.8)	\$ (3.9)	\$ (4.0)	\$ (4.1)	\$ (4.2)	\$ (4.3)	
Operational restructuring																	
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>																	
Additional operating expenditures	-	(0.3)	(0.4)	(0.1)	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	(0.3)	(0.4)	(0.1)	0.2	0.2	0.2	0.2	0.2	0.2	0.2						
Operational restructuring	\$ -	\$ (0.3)	\$ (0.4)	\$ (0.1)	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2						
Adjusted surplus (deficit)	\$ (2.2)	\$ (3.5)	\$ (3.8)	\$ (3.6)	\$ (3.4)	\$ (3.5)	\$ (3.6)	\$ (3.8)	\$ (3.9)	\$ (4.0)	\$ (4.1)	\$ (4.2)	\$ (4.3)				

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Department employees (baseline)	Fiscal year ended actual						Preliminary forecast											
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
	25	23	22	20	18		15	15	15	15	15	15	15	15	15	15	15	
Average salary & wages(1)	\$ 48,947	\$ 53,794	\$ 48,633	\$ 46,038	\$ 48,336		\$ 42,763	\$ 46,300	\$ 48,615	\$ 48,615	\$ 49,831	\$ 51,076	\$ 52,353	\$ 53,400	\$ 54,468	\$ 55,558	\$ 56,669	
Average overtime	26	115	119	85	13		22	24	25	25	26	26	27	28	28	29	29	
	\$ 48,973	\$ 53,909	\$ 48,752	\$ 46,123	\$ 48,349		\$ 42,785	\$ 46,324	\$ 48,640	\$ 48,640	\$ 49,856	\$ 51,103	\$ 52,380	\$ 53,428	\$ 54,497	\$ 55,587	\$ 56,698	
Overtime as a % of salary & wages	0.1%	0.2%	0.2%	0.2%	0.0%		0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	
Pension as a % of salary & wages							13.2%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wage	48.7%	40.5%	44.4%	48.0%	57.8%		75.5%	119.7%	119.0%	123.0%	125.6%	128.0%	131.4%	134.8%	138.6%	141.9%	145.2%	
Key Items	Comment/Reference																	
Expenses																		
Personnel expenses	Appendix C.1 - Appendix C.3																	
Materials & supplies	Printing supplies																	
Other expenses	Advertising and rental expenses																	
Operational restructuring																		
Additional Department employees																		
	-	-	-	-	-		(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	

(1) Based on department salaries & wages and employees, see Appendix C.2.

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sales and charges for services	1.2	0.0	0.0	0.0	0.0	1.1	-	-	-	-	-	-	-	-	-	
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Parking/court fines and other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant revenue	0.0	0.0	-	-	-	0.1	-	-	-	-	-	-	-	-	-	
Total revenues	1.2	0.0	0.0	0.0	0.0	1.2	-	-	-	-	-	-	-	-	-	
Expenditures																
Salaries and wages	(2.7)	(3.4)	(2.4)	(2.1)	(2.0)	(1.9)	(2.2)	(1.8)	(1.8)	(1.8)	(1.9)	(1.9)	(2.0)	(2.0)	(2.1)	
Overtime	(0.5)	(0.8)	(0.3)	(0.4)	(0.2)	(0.4)	(0.5)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	
Pension	0.1	0.0	0.2	0.2	0.2	(0.2)	(1.4)	(1.3)	(1.5)	(1.6)	(1.8)	(1.9)	(2.0)	(2.1)	(2.2)	
Medical & fringe benefits	(1.4)	(1.5)	(1.3)	(1.3)	(1.2)	(1.4)	(2.0)	(1.8)	(1.9)	(2.0)	(2.1)	(2.2)	(2.3)	(2.4)	(2.5)	
Professional and contractual services	(4.2)	(6.5)	(3.4)	(2.9)	(2.5)	(3.3)	(6.1)	(3.3)	(3.3)	(6.6)	(3.3)	(3.3)	(6.6)	(3.3)	(2.6)	
Materials & supplies	(0.6)	(0.5)	(0.3)	(0.5)	(0.7)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	
Utilities	(0.3)	(0.4)	(0.4)	(0.2)	(0.3)	(0.1)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenses	(0.4)	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
POC - principal and interest ¹	(0.7)	(0.7)	(0.8)	(0.8)	(0.9)	(0.6)	(1.0)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total expenditures	(10.8)	(14.1)	(8.7)	(8.0)	(7.6)	(8.5)	(14.2)	(10.1)	(10.4)	(10.7)	(14.4)	(11.3)	(11.6)	(11.8)	(15.4)	(12.3)
Total surplus (deficit)	\$ (9.7)	\$ (14.0)	\$ (8.7)	\$ (8.0)	\$ (7.6)	\$ (7.3)	\$ (14.2)	\$ (10.1)	\$ (10.4)	\$ (10.7)	\$ (14.4)	\$ (11.3)	\$ (11.6)	\$ (11.8)	\$ (15.4)	\$ (12.3)
Operational restructuring																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>Expenses</u>																
Additional operating expenditures	-	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Technology	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures and other infrastructure	-	-	-	(0.4)	(0.6)	(0.3)	-	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal: Expenses	-	0.0	0.1	(0.3)	(0.6)	(0.2)	0.0	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	
Operational restructuring	\$ -	\$ 0.0	\$ 0.1	\$ (0.3)	\$ (0.6)	\$ (0.2)	\$ 0.0	\$ (0.5)	\$ (0.5)	\$ (0.5)	\$ (0.5)	\$ (0.5)	\$ (0.5)	\$ (0.5)	\$ (0.5)	
Adjusted surplus (deficit)	\$ (7.3)	\$ (14.2)	\$ (10.0)	\$ (10.7)	\$ (11.3)	\$ (14.6)	\$ (11.3)	\$ (12.0)	\$ (12.3)	\$ (15.8)	\$ (12.8)					

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Department employees (baseline)	Fiscal year ended actual						Preliminary forecast											
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
	68	102	55	51	83		80	80	60	60	60	60	60	60	60	60	60	
Average salary & wages(1)	\$ 39,379	\$ 33,805	\$ 44,289	\$ 40,872	\$ 23,655		\$ 24,311	\$ 27,971	\$ 29,370	\$ 29,370	\$ 30,104	\$ 30,856	\$ 31,628	\$ 32,260	\$ 32,906	\$ 33,564	\$ 34,235	
Average overtime	8,088	7,564	5,040	7,017	2,514		5,046	6,259	3,121	3,121	3,199	3,279	3,361	3,428	3,497	3,567	3,638	
	\$ 47,467	\$ 41,369	\$ 49,329	\$ 47,890	\$ 26,169		\$ 29,357	\$ 34,230	\$ 32,491	\$ 32,491	\$ 33,303	\$ 34,136	\$ 34,989	\$ 35,689	\$ 36,403	\$ 37,131	\$ 37,873	
Overtime as a % of salary & wages	20.5%	22.4%	11.4%	17.2%	10.6%		20.8%	22.4%	10.6%	10.6%	10.6%	10.6%	10.6%	10.6%	10.6%	10.6%	10.6%	
Pension as a % of salary & wages							9.1%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wage	53.5%	43.5%	52.9%	62.6%	62.0%		73.3%	90.9%	104.5%	108.4%	110.9%	113.4%	116.5%	119.2%	122.3%	125.0%	127.7%	

Key Items	Comment/Reference
General	Due to the FY 2014 election year, overtime and professional and contractual services are temporarily increased
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Administration of conducting elections and information technology contracts
Materials & supplies	Primarily postage
Utilities	Steam, telecommunications, and electricity
Operational restructuring	
Additional Department employees	

(1) Based on department salaries & wages and employees, see Appendix C.2.

	Fiscal year ended actual										Preliminary forecast						
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues																	
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	0.8	0.2	0.7	0.1	0.4	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7
Sales and charges for services	11.2	11.1	9.2	10.1	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	7.5	7.4	6.7	6.8	6.2	6.8	6.8	6.8	6.8	6.8	6.8	6.8	6.8	6.8	6.8	6.8	6.8
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	19.6	18.7	16.6	17.1	16.6	17.6	17.6	17.6	17.6	17.6	17.6	17.6	17.6	17.6	17.6	17.6	17.6
Expenditures																	
Salaries and wages	(20.9)	(21.3)	(21.0)	(19.7)	(18.7)	(18.6)	(16.7)	(17.6)	(18.0)	(18.4)	(18.9)	(19.3)	(19.7)	(20.1)	(20.5)		
Overtime	(0.2)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Pension	(4.1)	(4.3)	(4.7)	(4.7)	(5.1)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)
Medical & fringe benefits	(7.4)	(6.9)	(7.6)	(7.9)	(7.3)	(6.3)	(6.4)	(6.8)	(7.1)	(7.5)	(7.9)	(8.3)	(8.6)	(8.9)	(9.2)	(9.5)	
Professional and contractual services	(2.3)	(2.2)	(2.2)	(2.3)	(2.2)	(2.1)	(3.0)	(3.0)	(3.1)	(3.1)	(3.1)	(3.2)	(3.2)	(3.2)	(3.3)	(3.3)	
Materials & supplies	(1.0)	(1.0)	(0.9)	(0.8)	(0.5)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	
Utilities	(0.8)	(0.6)	(0.6)	(0.5)	(0.6)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	
Purchased services	(5.0)	(4.1)	(3.8)	(3.9)	(3.0)	(0.4)	(3.9)	(4.0)	(4.0)	(4.0)	(4.1)	(4.1)	(4.2)	(4.2)	(4.2)	(4.3)	
Risk management and insurance	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	
Other expenses	(4.1)	(4.9)	(4.1)	(3.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
POC - principal and interest ¹	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total expenditures	(45.8)	(45.6)	(45.0)	(43.2)	(37.7)	(34.1)	(36.7)	(38.0)	(38.4)	(39.3)	(40.3)	(41.3)	(42.0)	(42.8)	(43.6)	(44.4)	
Total surplus (deficit)	\$ (26.3)	\$ (26.8)	\$ (28.4)	\$ (26.2)	\$ (21.2)	\$ (16.5)	\$ (19.1)	\$ (20.4)	\$ (20.8)	\$ (21.7)	\$ (22.7)	\$ (23.7)	\$ (24.4)	\$ (25.2)	\$ (26.0)	\$ (26.8)	
Operational restructuring																	
Department revenue initiatives																	
<u>Expenses</u>																	
Additional operating expenditures																	
Technology																	
Capital expenditures and other infrastructure																	
Implementation costs																	
Subtotal: Expenses						-	-	-	-	-	-	-	-	-	-	-	-
Operational restructuring						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted surplus (deficit)						\$ (16.5)	\$ (19.1)	\$ (20.4)	\$ (20.8)	\$ (21.7)	\$ (22.7)	\$ (23.7)	\$ (24.4)	\$ (25.2)	\$ (26.0)	\$ (26.8)	

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Department employees (baseline)	Fiscal year ended actual						Preliminary forecast											
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
	285	285	285	285	365		362	362	362	362	362	362	362	362	362	362	362	
Average salary & wages(1)	\$ 73,310	\$ 74,878	\$ 73,616	\$ 69,189	\$ 51,102		\$ 51,391	\$ 46,252	\$ 48,564	\$ 48,564	\$ 49,779	\$ 51,023	\$ 52,299	\$ 53,345	\$ 54,411	\$ 55,500	\$ 56,610	
Average overtime	756	1,012	786	739	458		420	378	397	397	407	417	427	436	445	453	462	
	\$ 74,067	\$ 75,891	\$ 74,403	\$ 69,928	\$ 51,559		\$ 51,811	\$ 46,630	\$ 48,961	\$ 48,961	\$ 50,185	\$ 51,440	\$ 52,726	\$ 53,780	\$ 54,856	\$ 55,953	\$ 57,072	
Overtime as a % of salary & wages	1.0%	1.4%	1.1%	1.1%	0.9%		0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	
Pension as a % of salary & wages							26.7%	29.6%	28.2%	28.2%	27.5%	26.9%	26.2%	25.7%	25.2%	24.7%	24.2%	
Medical & fringe as a % of salary & wage	35.4%	32.1%	36.1%	39.9%	39.0%		33.9%	38.0%	38.5%	40.3%	41.6%	43.0%	44.0%	44.7%	45.3%	46.0%	46.6%	
Key Items	Comment/Reference																	
Revenues																		
State revenue sharing	State transferred court fines																	
Sales and charges for services	Court fees, including traffic, civil, real estate, and general administrative fees																	
Parking/court fines and other revenue	Court fines																	
Expenses																		
Personnel expenses	Appendix C.1 - Appendix C.3																	
Professional and contractual services	Legal and other contracts (court administration)																	
Materials & supplies	Repairs & maintenance, postage, and office supplies																	
Utilities	Electricity and telecommunications																	
Purchased services	Court security expense																	

Operational restructuring
Additional Department employees

(1) Based on department salaries & wages and employees, see Appendix C.2.

	Fiscal year ended actual										Preliminary forecast							
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Revenues																		
Property taxes	\$ 155.2	\$ 163.7	\$ 143.0	\$ 182.7	\$ 147.8	\$ 133.6	\$ 114.9	\$ 104.2	\$ 100.1	\$ 97.2	\$ 97.1	\$ 95.2	\$ 89.6	\$ 89.5	\$ 90.1	\$ 90.7		
Municipal income tax	276.5	240.8	216.5	228.3	233.0	248.0	246.4	250.4	252.1	253.8	255.5	257.1	258.7	260.9	264.1	267.3		
Wagering taxes	180.4	173.0	183.3	176.9	181.4	174.6	169.9	168.2	169.9	171.6	173.3	175.0	176.8	178.5	180.3	182.1		
Utility users' and other taxes	21.3	21.6	20.6	20.2	17.3	11.9	9.6	9.6	9.6	9.6	9.6	9.6	9.6	9.6	9.6	9.6		
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
State revenue sharing	248.8	266.4	263.0	239.2	172.9	183.1	190.8	192.2	193.8	195.4	197.1	198.9	200.7	194.2	195.9	197.6		
Sales and charges for services	62.5	61.6	50.7	64.9	56.4	54.7	51.8	51.7	52.2	52.7	53.2	53.7	54.2	54.8	55.3	55.9		
Revenue from use of assets	12.9	3.7	1.3	1.6	1.0	0.4	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0		
Parking/court fines and other revenue	26.9	26.0	24.8	37.2	6.8	3.8	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1		
DDOT risk mgmt reimbursement	10.8	12.9	10.0	12.1	12.1	1.6	9.9	12.1	12.1	12.1	12.1	12.1	12.1	12.1	12.1	12.1		
Reimb. from parking & vehicle fund	61.6	78.8	66.7	50.1	62.3	74.0	11.9	25.4	25.5	5.1	5.1	5.1	5.1	5.1	5.1	5.1		
Street fund reimb. and financing proceeds	73.6	4.7	264.1	6.0	4.3	147.7	4.2	4.2	4.2	4.2	4.2	4.2	4.2	4.2	4.2	4.2		
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total revenues	1,130.4	1,053.2	1,244.1	1,019.1	895.3	1,033.4	812.5	821.1	822.4	804.6	810.2	813.9	814.0	812.0	819.7	827.5		
Expenditures																		
Salaries and wages	(2.3)	(3.9)	(5.6)	4.7	(6.7)	(0.9)	(0.9)	(0.7)	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.9)		
Overtime	(0.2)	(0.2)	0.0	-	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)		
Pension	(1.0)	(3.5)	4.4	(1.9)	(0.6)	2.3	(0.5)	(0.5)	(0.6)	(0.7)	(0.8)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)		
Medical & fringe benefits	(7.1)	(19.6)	(15.4)	(9.5)	(1.1)	(8.1)	(0.4)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)		
Professional and contractual services	(12.3)	(9.9)	(2.2)	(2.0)	(3.3)	(13.4)	(3.3)	(3.3)	(3.4)	(3.4)	(3.4)	(3.5)	(3.5)	(3.6)	(3.6)	(3.6)		
Materials & supplies	(0.5)	(0.4)	(0.3)	(0.3)	(0.4)	(1.8)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)		
Utilities	(0.3)	(0.0)	(0.2)	(0.0)	(0.1)	0.0	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)		
Purchased services	(0.4)	(0.9)	(0.1)	(0.7)	0.0	(0.4)	(0.4)	(5.4)	(4.7)	(4.7)	(4.7)	(4.7)	(4.7)	(4.7)	(4.7)	(4.7)		
Risk management and insurance	(112.4)	(96.2)	(100.4)	(104.0)	(75.2)	(104.0)	(35.2)	(43.2)	(43.6)	(44.0)	(44.5)	(44.9)	(45.4)	(45.8)	(46.3)	(46.7)		
Other expenses	(48.7)	(32.4)	(32.5)	19.8	(9.1)	(21.9)	(10.8)	(10.8)	(10.8)	(10.8)	(10.9)	(10.9)	(10.9)	(11.0)	(11.0)	(11.0)		
Debt service	(0.7)	(2.7)	(9.9)	(2.5)	(1.3)	(2.3)	(78.1)	(62.1)	(62.1)	(38.9)	(38.8)	(38.8)	(38.9)	(39.3)	(37.6)	(37.5)		
Contributions to non-enterprise funds	(108.9)	(44.0)	(23.5)	(17.8)	(12.8)	(18.1)	(10.7)	(29.1)	(29.1)	(8.8)	(8.8)	(8.8)	(8.8)	(8.8)	(8.8)	(8.8)		
POC - principal and interest ¹	(5.2)	(2.0)	(2.2)	(7.1)	(2.6)	(4.9)	(0.4)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)		
Transfers out	(112.5)	(179.0)	(136.5)	(138.0)	(156.5)	(115.7)	(85.5)	(87.5)	(93.9)	(100.9)	(108.4)	(113.8)	(119.0)	(124.2)	(129.5)	(134.6)		
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total expenditures	(412.5)	(394.7)	(324.3)	(259.4)	(269.7)	(289.1)	(226.6)	(243.8)	(250.2)	(214.2)	(222.3)	(228.2)	(234.0)	(240.2)	(244.5)	(250.1)		
Total surplus (deficit)	\$ 717.8	\$ 658.5	\$ 919.9	\$ 759.8	\$ 625.7	\$ 744.3	\$ 585.9	\$ 577.3	\$ 572.3	\$ 590.4	\$ 587.9	\$ 585.7	\$ 580.0	\$ 571.8	\$ 575.3	\$ 577.5		
Operational restructuring																		
Department revenue initiatives						\$ -	\$ 2.7	\$ 13.7	\$ 16.1	\$ 16.2	\$ 13.9	\$ 14.2	\$ 14.4	\$ 14.7	\$ 15.0	\$ 15.3		
<u>Expenses</u>						-	-	0.0	0.6	0.6	0.7	0.7	0.7	0.8	0.8	0.8		
Additional operating expenditures						-	-	(1.6)	(0.8)	(0.4)	(0.4)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)		
Technology						-	-	(1.0)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)		
Capital expenditures and other infrastructure						-	-	(1.0)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)		
Implementation costs						-	-	(1.0)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)		
Subtotal: Expenses						-	-	(3.6)	(1.0)	(0.6)	(0.6)	(0.3)	(0.3)	(0.3)	(0.3)	(0.2)		
Operational restructuring						\$ -	\$ 2.7	\$ 10.1	\$ 15.1	\$ 15.6	\$ 13.4	\$ 13.8	\$ 14.1	\$ 14.4	\$ 14.8	\$ 15.1		
Adjusted surplus (deficit)						\$ 744.3	\$ 588.6	\$ 587.5	\$ 587.4	\$ 606.0	\$ 601.3	\$ 599.6	\$ 594.1	\$ 586.2	\$ 590.0	\$ 592.5		

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Department employees (baseline)	Fiscal year ended actual					Preliminary forecast												
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
	44	33	21	20	14	21	21	17	17	17	17	17	17	17	17	17		
Average salary & wages(1)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Average overtime	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Overtime as a % of salary & wages	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Pension as a % of salary & wages						n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Medical & fringe as a % of salary & wage	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Key Items		Comment/Reference																
Revenues																		
Property taxes		Appendix B.1a																
Municipal income tax		Appendix B.2																
Wagering taxes		Appendix B.3																
Utility users' and other taxes		Reimbursements, including cable franchise fees and interest/penalties on taxes																
State revenue sharing		Appendix B.4: State shared taxes and liquor & beer license fees																
Sales and charges for services		Primarily interagency billings and Casino municipal services fee																
Parking/court fines and other revenue		Other revenue / Misc. receipts																
Reimb. from parking & vehicle fund		Reimbursements from Parking Department & Vehicle Fund, revenues and associated expenses offset																
Expenses																		
Personnel expenses		Appendix C.1 - Appendix C.3																
Materials & supplies		Primarily dues and memberships																
Purchased services		One-time implementation and recurring payroll administration outsourcing costs reflected beginning Q3 FY 2015. Full year recurring costs reflected beginning FY 2016																
Risk management and insurance		General Fund risk management and insurance payments. Historical data captures double count, which gets eliminated by CAFR adjustments																
Other expenses		Primarily development authority, construction and capital improvement costs for Pass-Through Recipients funded by grants and special tax revenues																
Debt service		General Fund debt service payments																
Contributions to non-enterprise funds		Primarily contributions to Municipal Parking, Vehicle Fund, and the museum of African American History																
Transfers out		Historical data represents debt service, which gets reallocated by CAFR adjustments																
Operational restructuring																		
Additional Department employees		-																
		(15) (25) (25) (25) (25) (25) (25) (25) (25) (25) (25) (25) (25) (25) (25) (25) (25) (25)																

(1) Based on department salaries & wages and employees, see Appendix C.2.

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licenses, permits and inspection charges	(0.0)	-	-	1.9	1.8	1.9	1.9	2.0	2.0	2.0	2.1	2.1	2.2	2.2	2.3	
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sales and charges for services	-	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Parking/court fines and other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant revenue	-	3.9	-	-	0.2	1.0	-	-	-	-	-	-	-	-	-	
Total revenues	(0.0)	3.9	-	2.0	1.9	2.8	1.9	2.0	2.0	2.1	2.1	2.1	2.2	2.2	2.3	2.3
Expenditures																
Salaries and wages	-	-	-	(0.5)	(0.5)	(0.4)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.6)	(0.6)	
Overtime	-	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	
Pension	0.1	0.1	0.1	(0.1)	(0.0)	(0.0)	(0.3)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	
Medical & fringe benefits	-	-	-	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	
Professional and contractual services	-	(3.4)	0.9	(0.7)	(0.4)	(0.6)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	
Materials & supplies	-	-	0.0	(0.0)	-	-	-	-	-	-	-	-	-	-	-	
Utilities	-	-	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	
Purchased services	-	-	-	(0.0)	-	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenses	0.0	-	-	(0.0)	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
POC - principal and interest ¹	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total expenditures	0.0	(3.4)	0.9	(1.7)	(1.4)	(1.6)	(1.4)	(1.5)	(1.6)	(1.7)	(1.8)	(1.8)	(1.9)	(1.9)	(2.0)	(2.0)
Total surplus (deficit)	\$ (0.0)	\$ 0.6	\$ 0.9	\$ 0.2	\$ 0.6	\$ 1.2	\$ 0.5	\$ 0.5	\$ 0.4	\$ 0.4	\$ 0.3					
Operational restructuring																
Department revenue initiatives						\$ -	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2
Expenses																
Additional operating expenditures						-	0.4	(4.3)	(0.4)	2.3	2.7	3.6	3.6	3.2	3.7	3.7
Technology						-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure						-	-	(0.4)	-	-	-	-	-	-	-	-
Implementation costs						-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses						-	0.4	(4.7)	(0.4)	2.3	2.7	3.6	3.6	3.2	3.7	3.7
Operational restructuring						\$ -	\$ 0.5	\$ (4.5)	\$ (0.3)	\$ 2.5	\$ 2.9	\$ 3.7	\$ 3.8	\$ 3.3	\$ 3.8	\$ 3.8
Adjusted surplus (deficit)						\$ 1.2	\$ 1.1	\$ (4.1)	\$ 0.2	\$ 2.9	\$ 3.2	\$ 4.1	\$ 4.1	\$ 3.7	\$ 4.1	\$ 4.1

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Department employees (baseline)	Fiscal year ended actual						Preliminary forecast											
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
	-	-	-	-	6	7	6	7	7	7	7	7	7	7	7	7	7	
Average salary & wages(1)	n/a	n/a	n/a	\$ 83,261	\$ 72,376		\$ 67,350	\$ 67,006	\$ 70,356	\$ 70,356	\$ 72,115	\$ 73,918	\$ 75,766	\$ 77,281	\$ 78,827	\$ 80,403	\$ 82,011	
Average overtime	n/a	n/a	n/a	\$ 4,143	1,797		2,426	2,414	2,534	2,534	2,598	2,662	2,729	2,784	2,839	2,896	2,954	
	\$ -	\$ -	\$ -	\$ 87,404	\$ 74,174		\$ 69,776	\$ 69,419	\$ 72,890	\$ 72,890	\$ 74,712	\$ 76,580	\$ 78,495	\$ 80,065	\$ 81,666	\$ 83,299	\$ 84,965	
Overtime as a % of salary & wages	n/a	n/a	n/a	5.0%	2.5%		3.6%	3.6%	3.6%	3.6%	3.6%	3.6%	3.6%	3.6%	3.6%	3.6%	3.6%	
Pension as a % of salary & wages							10.1%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wage	n/a	n/a	n/a	56.4%	61.1%		72.8%	57.8%	56.8%	58.8%	60.2%	61.6%	63.2%	64.6%	66.2%	67.6%	69.0%	
Key Items	Comment/Reference																	
Revenues																		
Licenses, permits and inspection charges	Business license fees																	
Expenses																		
Personnel expenses	Appendix C.1 - Appendix C.3																	
Professional and contractual services	Demolition administration and business license center																	
Operational restructuring																		
Additional Department employees	- 2 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)																	

(1) Based on department salaries & wages and employees, see Appendix C.2.

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sales and charges for services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Revenue from use of assets	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Parking/court fines and other revenue	10.4	12.5	9.8	10.5	9.0	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total revenues	10.4	12.5	9.8	10.5	9.0	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	
Expenditures																
Salaries and wages	(1.9)	(1.9)	(1.8)	(1.6)	(1.6)	(1.4)	(1.6)	(1.6)	(1.7)	(1.7)	(1.8)	(1.8)	(1.8)	(1.9)	(1.9)	
Overtime	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	
Pension	0.0	0.0	0.0	(0.0)	(0.1)	(0.2)	(1.0)	(1.2)	(1.4)	(1.5)	(1.7)	(1.8)	(1.9)	(1.9)	(2.0)	
Medical & fringe benefits	(1.0)	(1.0)	(1.0)	(1.0)	(1.1)	(1.2)	(1.1)	(1.1)	(1.2)	(1.2)	(1.3)	(1.4)	(1.4)	(1.5)	(1.6)	
Professional and contractual services	(4.7)	(2.7)	(3.2)	(3.3)	(1.9)	(2.6)	(2.6)	(2.6)	(2.6)	(2.7)	(2.7)	(2.7)	(2.7)	(2.8)	(2.8)	
Materials & supplies	(0.0)	(0.1)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	
Utilities	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	
Purchased services	(0.3)	0.0	(0.9)	(0.5)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenses	(0.0)	(0.3)	(0.2)	(0.3)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
POC - principal and interest (1)	(0.4)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total expenditures	(8.6)	(6.4)	(7.8)	(7.3)	(5.7)	(6.4)	(7.4)	(7.8)	(8.1)	(8.4)	(8.7)	(8.9)	(9.1)	(9.4)	(9.6)	(9.8)
Total surplus (deficit)	\$ 1.8	\$ 6.0	\$ 2.0	\$ 3.2	\$ 3.3	\$ 5.0	\$ 4.0	\$ 3.7	\$ 3.4	\$ 3.0	\$ 2.7	\$ 2.5	\$ 2.3	\$ 2.1	\$ 1.9	\$ 1.7
Operational restructuring																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ 5.6	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8	
<u>Expenses</u>																
Additional operating expenditures	-	(0.1)	(0.4)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures and other infrastructure	-	-	(1.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal: Expenses	-	(0.1)	(1.5)	(0.3)	(0.2)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	
Operational restructuring	\$ -	\$ (0.1)	\$ 4.1	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.5	\$ 6.5	\$ 6.5	\$ 6.5	\$ 6.5	\$ 6.5	\$ 6.5	\$ 6.4		
Adjusted surplus (deficit)	\$ 5.0	\$ 3.9	\$ 7.7	\$ 9.9	\$ 9.7	\$ 9.3	\$ 9.0	\$ 8.8	\$ 8.5	\$ 8.3	\$ 8.1					

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Department employees (baseline)	Fiscal year ended actual						Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
	109	104	97	92	97	90	90	90	90	90	90	90	90	90	90	90	90	90
Average salary & wages (1)	\$ 35,423	\$ 36,835	\$ 37,362	\$ 34,955	\$ 30,576	\$ 30,621	\$ 33,594	\$ 35,274	\$ 35,274	\$ 36,156	\$ 37,060	\$ 37,986	\$ 38,746	\$ 39,521	\$ 40,312	\$ 41,118		
Average overtime	171	51	25	102	19	46	50	53	53	54	55	57	58	59	60	61		
	\$ 35,594	\$ 36,886	\$ 37,387	\$ 35,057	\$ 30,594	\$ 30,667	\$ 33,644	\$ 35,327	\$ 35,327	\$ 36,210	\$ 37,115	\$ 38,043	\$ 38,804	\$ 39,580	\$ 40,372	\$ 41,179		
Overtime as a % of salary & wages	1.0%	0.3%	0.1%	0.6%	0.1%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Pension as a % of salary & wages						11.6%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%		
Medical & fringe as a % of salary & wage	53.2%	49.5%	53.3%	60.1%	68.8%	84.9%	70.5%	69.0%	71.5%	73.2%	75.0%	76.8%	78.4%	80.2%	81.7%	83.3%		
Key Items	Comment/Reference																	
Revenues																		
Parking/court fines and other revenue	Parking fines																	
Expenses																		
Personnel expenses	Appendix C.1 - Appendix C.3																	
Professional and contractual services	Parking violations bureau contract services																	
Other expenses	Development costs																	
Operational restructuring																		
Additional Department employees	-																	

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Fare box revenue	28.0	27.3	25.0	26.2	21.7	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	
State operating assistance (State Act 51)	55.1	51.6	53.0	53.8	47.6	47.4	46.4	46.4	46.4	46.4	46.4	46.4	46.4	46.4	46.4	
Grant revenue (1)	50.8	54.4	63.6	47.8	60.0	34.4	13.3	22.9	22.9	20.0	20.0	20.0	20.0	20.0	20.0	
Subsidy from General Fund	104.1	79.3	80.0	77.0	90.6	47.2	85.5	87.5	93.9	100.9	108.4	113.8	119.0	124.2	129.5	134.6
Other revenue	6.7	5.0	5.5	6.7	3.0	(2.8)	4.7	4.7	4.7	4.7	4.7	4.7	4.7	4.7	4.7	
Total revenues	244.7	217.6	227.1	211.5	222.9	147.6	171.2	182.9	189.3	193.4	200.9	206.2	211.4	216.6	221.9	227.0
Expenses																
Salaries and wages	(47.4)	(48.4)	(45.1)	(40.8)	(36.8)	(30.3)	(30.1)	(33.9)	(34.4)	(35.3)	(36.1)	(37.1)	(37.8)	(38.5)	(39.3)	(40.1)
Overtime	(20.4)	(22.1)	(21.2)	(19.7)	(14.4)	(13.0)	(12.0)	(13.5)	(13.8)	(14.1)	(14.5)	(14.8)	(15.1)	(15.4)	(15.7)	(16.0)
Pension	(6.8)	(7.3)	(6.9)	(9.5)	(10.9)	(2.8)	(23.6)	(27.7)	(31.2)	(34.8)	(38.7)	(40.6)	(42.7)	(44.5)	(46.6)	(48.3)
Benefits (2)	(45.8)	(52.6)	(47.9)	(47.2)	(41.4)	(46.3)	(43.0)	(43.9)	(45.2)	(46.7)	(48.3)	(50.0)	(51.5)	(53.2)	(54.7)	(56.4)
Professional and contractual services	(22.1)	(14.1)	(13.7)	(14.9)	(28.5)	(13.5)	(15.5)	(15.7)	(15.8)	(16.0)	(16.1)	(16.3)	(16.5)	(16.6)	(16.8)	(17.0)
Materials & supplies	(34.7)	(26.5)	(22.5)	(24.9)	(23.9)	(21.6)	(21.6)	(21.9)	(22.1)	(22.3)	(22.5)	(22.7)	(23.0)	(23.2)	(23.4)	(23.7)
Utilities	(4.0)	(4.3)	(3.7)	(4.4)	(3.5)	(2.8)	(3.5)	(4.0)	(4.1)	(4.1)	(4.2)	(4.2)	(4.3)	(4.3)	(4.4)	(4.5)
Purchased services	(5.5)	(8.8)	(9.5)	(16.7)	(6.9)	(10.1)	(10.1)	(10.2)	(10.2)	(10.2)	(10.2)	(10.2)	(10.2)	(10.2)	(10.2)	(10.2)
Risk management and insurance	(11.1)	(10.9)	(18.7)	(19.2)	(12.5)	(0.4)	(10.3)	(12.6)	(12.7)	(12.8)	(13.0)	(13.1)	(13.2)	(13.4)	(13.5)	(13.6)
Other expenses	(23.0)	(21.2)	(17.3)	(17.2)	(22.9)	(20.0)	(0.9)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)
Debt service	-	-	-	-	-	(7.1)	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	(6.2)	(6.2)	(6.2)	(4.4)	(3.4)	-	(4.0)	(4.0)	(4.0)	(4.0)	(4.0)	(4.0)	(4.0)	(4.0)	(4.0)	(4.0)
POC - principal and interest (3)	(4.5)	(4.7)	(5.0)	(5.5)	(5.9)	(6.2)	(6.6)	(6.8)	(6.9)	(7.1)	(7.3)	(7.1)	(7.2)	(7.2)	(7.2)	(7.2)
Transfer - debt service	-	-	-	-	(7.5)	(1.6)	(4.9)	(2.9)	(2.9)	-	-	-	-	-	-	-
Total expenditures	(231.7)	(227.2)	(217.8)	(224.2)	(218.4)	(175.7)	(186.2)	(197.9)	(204.3)	(208.4)	(205.9)	(221.2)	(226.4)	(231.6)	(236.9)	(242.0)
Total surplus (deficit)	\$ 13.0	\$ (9.6)	\$ 9.3	\$ (12.7)	\$ 4.5	\$ (28.1)	\$ (15.0)									
Operational restructuring																
Department revenue initiatives	\$ -	\$ -	\$ (1.7)	\$ (5.7)	\$ (1.5)	\$ (0.1)	\$ 4.6	\$ 6.3	\$ 10.4	\$ 10.0	\$ 14.1	\$ 15.0				
Expenses																
Additional operating expenditures	-	-	\$ (0.9)	\$ (3.5)	0.7	(2.4)	\$ (3.8)	\$ (4.4)	\$ (4.4)	\$ (5.1)	\$ (5.6)	\$ (6.6)				
Technology	-	-	-	-	-	-	-	-	-	-	-	-				
Capital expenditures and other infrastructure	-	-	-	\$ (1.6)	\$ (2.0)	\$ (2.3)	\$ (2.5)	\$ (1.0)	\$ (1.0)	-	-	-				
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-				
Subtotal: Expenses	-	-	\$ (0.9)	\$ (5.1)	\$ (1.3)	\$ (4.7)	\$ (6.2)	\$ (5.4)	\$ (5.4)	\$ (5.1)	\$ (5.6)	\$ (6.6)				
Operational restructuring	\$ -	\$ (2.6)	\$ (10.8)	\$ (2.8)	\$ (4.8)	\$ (1.7)	\$ 0.9	\$ 5.1	\$ 4.9	\$ 8.5	\$ 8.5					
Adjusted surplus (deficit)	\$ (28.1)	\$ (17.6)	\$ (25.8)	\$ (17.8)	\$ (19.8)	\$ (16.7)	\$ (14.1)	\$ (9.9)	\$ (10.1)	\$ (6.5)	\$ (6.5)					

(1) Forecast excludes capital grants and related expenses.

(2) Includes ~\$15m non-cash OPEB expense which is the difference between the annual required contribution (per actuarial analysis) and actual payments made for retiree benefits.

(3) Historical POC payments have been split out from debt service based on forecasted POC allocation.

Appendix B Key revenue drivers

Ten-Year Financial Projections

Property tax revenue - without reinvestment

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>Change in assessed values</u>																
Real Property	n/a	1.9%	-4.4%	-5.7%	-5.0%	-6.9%	-6.4%	-9.4%	-4.4%	-3.4%	-3.0%	-2.4%	-12.7%	-0.1%	0.7%	0.7%
Personal Property	n/a	-1.9%	-0.6%	-6.2%	-13.9%	3.8%	-1.5%	-2.1%	-1.4%	-0.7%	-0.2%	-0.1%	0.3%	0.3%	0.4%	0.4%
Renaissance Zone	n/a	3.5%	23.9%	-20.3%	70.6%	26.2%	44.0%	1.0%	1.0%	1.0%	-2.5%	1.5%	2.0%	2.0%	2.0%	2.0%
<u>Values</u>																
Real Property	\$ 8,149.5	\$ 8,302.7	\$ 7,937.2	\$ 7,483.9	\$ 7,112.6	\$ 6,622.8	\$ 6,200.3	\$ 5,619.5	\$ 5,369.7	\$ 5,186.9	\$ 5,029.1	\$ 4,910.4	\$ 4,287.3	\$ 4,282.7	\$ 4,312.8	\$ 4,343.1
Personal Property	1,469.0	1,440.6	1,431.9	1,343.6	1,157.5	1,201.8	1,183.7	1,158.3	1,142.4	1,134.5	1,131.8	1,130.4	1,133.3	1,136.3	1,140.6	1,145.0
Total Valuation (for Non-Departmental & Library)	\$ 9,618.5	\$ 9,743.3	\$ 9,369.1	\$ 8,827.5	\$ 8,270.2	\$ 7,824.6	\$ 7,384.0	\$ 6,777.9	\$ 6,512.1	\$ 6,321.4	\$ 6,160.9	\$ 6,040.8	\$ 5,420.6	\$ 5,419.0	\$ 5,453.4	\$ 5,488.1
Renaissance Zone	278.2	287.9	356.8	284.4	485.2	612.5	882.0	890.8	899.7	908.7	885.6	898.9	916.9	935.2	953.9	973.0
Total Valuation (for Debt Service)	\$ 9,896.7	\$ 10,031.3	\$ 9,725.9	\$ 9,111.9	\$ 8,755.4	\$ 8,437.1	\$ 8,266.0	\$ 7,668.6	\$ 7,411.8	\$ 7,230.1	\$ 7,046.5	\$ 6,939.7	\$ 6,337.5	\$ 6,354.2	\$ 6,407.3	\$ 6,461.1
<u>Millage</u>																
Non-Departmental (General City)	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952
Debt Service	8.068	7.478	7.477	8.916	9.556	9.614	9.813	10.465	9.977	10.223	10.030	9.744	10.030	9.865	7.008	6.249
Library	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631
<u>Tax Levy</u>																
Non-Departmental (General City)	\$ 191.9	\$ 194.4	\$ 186.9	\$ 176.1	\$ 165.0	\$ 156.1	\$ 147.3	\$ 135.2	\$ 129.9	\$ 126.1	\$ 122.9	\$ 120.5	\$ 108.2	\$ 108.1	\$ 108.8	\$ 109.5
Debt Service	79.8	75.0	72.7	81.2	83.7	81.1	81.1	80.3	73.9	73.9	70.7	67.6	63.6	62.7	44.9	40.4
Library	44.5	45.1	43.4	40.9	38.3	36.2	34.2	31.4	30.2	29.3	28.5	28.0	25.1	25.1	25.3	25.4
<u>Levy adjustments</u>																
Non-Departmental (General City)	\$ (4.5)	\$ (4.5)	\$ (6.0)	\$ (2.9)	\$ (4.3)	\$ -	\$ -	\$ (1.6)	\$ (1.6)	\$ (1.5)	\$ (1.5)	\$ (1.5)	\$ (1.5)	\$ (1.5)	\$ (1.5)	\$ (1.6)
Debt Service	(0.3)	(2.3)	(1.1)	(1.5)	(1.5)	-	-	-	-	-	-	-	-	-	-	-
Library	(0.4)	(0.4)	(0.8)	(1.0)	(1.0)	-	-	-	-	-	-	-	-	-	-	-
<u>Adjusted tax levy</u>																
Non-Departmental (General City)	\$ 187.4	\$ 189.9	\$ 180.9	\$ 173.2	\$ 160.7	\$ 156.1	\$ 147.3	\$ 133.6	\$ 128.4	\$ 124.6	\$ 121.4	\$ 119.0	\$ 106.6	\$ 106.6	\$ 107.3	\$ 107.9
Debt Service	79.5	72.7	71.7	79.7	82.2	81.1	81.1	80.3	73.9	73.9	70.7	67.6	63.6	62.7	44.9	40.4
Library	44.2	44.8	42.6	39.9	37.3	36.2	34.2	31.4	30.2	29.3	28.5	28.0	25.1	25.1	25.3	25.4
Total	\$ 311.1	\$ 307.4	\$ 295.1	\$ 292.8	\$ 280.1	\$ 273.5	\$ 262.6	\$ 245.3	\$ 232.5	\$ 227.8	\$ 220.6	\$ 214.6	\$ 195.3	\$ 194.4	\$ 177.4	\$ 173.7
<u>Collection rate</u>																
Non-Departmental (General City)	82.8%	86.2%	79.1%	78.8%	77.6%	85.6%	78.0%	78.0%	78.0%	78.0%	80.0%	80.0%	84.0%	84.0%	84.0%	84.0%
Debt Service	88.9%	92.4%	82.1%	87.0%	84.1%	87.0%	82.0%	78.0%	78.0%	78.0%	80.0%	80.0%	84.0%	84.0%	84.0%	84.0%
Library	96.1%	78.9%	84.4%	84.5%	84.0%	84.2%	82.0%	82.0%	84.0%	85.0%	85.0%	85.0%	85.0%	85.0%	85.0%	85.0%
<u>City collections</u>																
Non-Departmental (General City) [A]	\$ 155.2	\$ 163.7	\$ 143.0	\$ 136.5	\$ 124.7	\$ 133.6	\$ 114.9	\$ 104.2	\$ 100.1	\$ 97.2	\$ 97.1	\$ 95.2	\$ 89.6	\$ 89.5	\$ 90.1	\$ 90.7
Debt Service	70.7	67.2	58.8	69.3	69.1	70.6	66.5	62.6	57.7	57.6	56.5	54.1	53.4	52.7	37.7	33.9
Library	42.5	35.3	35.9	33.7	31.3	30.5	28.0	25.7	24.7	24.6	23.8	21.3	21.3	21.5	21.6	21.6
Total	\$ 268.3	\$ 266.2	\$ 237.8	\$ 239.6	\$ 225.2	\$ 234.7	\$ 209.5	\$ 192.6	\$ 182.5	\$ 179.4	\$ 177.9	\$ 173.1	\$ 164.3	\$ 163.5	\$ 149.3	\$ 146.2
<u>Non-Departmental adjustments [B]</u>																
Prior Year delinquent collections	-	-	-	5.8	5.7	-	-	-	-	-	-	-	-	-	-	-
Chargeback Liability Reduction	-	-	-	26.9	5.7	-	-	-	-	-	-	-	-	-	-	-
Pass-Through Recipients Capture - Part of special act millage	-	-	-	9.1	7.3	-	-	-	-	-	-	-	-	-	-	-
Other adjustments	-	-	-	4.4	4.3	-	-	-	-	-	-	-	-	-	-	-
General fund collections [A]+[B]	\$ 155.2	\$ 163.7	\$ 143.0	\$ 182.7	\$ 147.8	\$ 133.6	\$ 114.9	\$ 104.2	\$ 100.1	\$ 97.2	\$ 97.1	\$ 95.2	\$ 89.6	\$ 89.5	\$ 90.1	\$ 90.7

Ten-Year Financial Projections

Property tax revenue - with reinvestment

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>Change in assessed values</u>																
Real Property	n/a	1.9%	-4.4%	-5.7%	-5.0%	-6.9%	-6.4%	-9.3%	-3.3%	-2.0%	-0.1%	1.1%	-7.1%	2.8%	3.5%	3.5%
Personal Property	n/a	-1.9%	-0.6%	-6.2%	-13.9%	3.8%	-1.5%	-1.2%	-0.3%	1.0%	1.0%	1.7%	1.8%	2.0%	2.2%	2.2%
Renaissance Zone	n/a	3.5%	23.9%	-20.3%	70.6%	26.2%	48.1%	1.0%	1.0%	1.0%	0.1%	1.5%	2.0%	2.0%	2.0%	2.0%
<u>Values</u>																
Real Property	\$ 8,149.5	\$ 8,302.7	\$ 7,937.2	\$ 7,483.9	\$ 7,112.6	\$ 6,622.8	\$ 6,200.3	\$ 5,624.2	\$ 5,439.7	\$ 5,330.9	\$ 5,327.9	\$ 5,388.2	\$ 5,004.6	\$ 5,145.5	\$ 5,327.4	\$ 5,515.8
Personal Property	1,469.0	1,440.6	1,431.9	1,343.6	1,157.5	1,201.8	1,183.7	1,169.4	1,165.6	1,177.2	1,189.0	1,209.8	1,230.9	1,255.2	1,282.8	1,311.0
Total Valuation (for Non-Departmental & Library)	\$ 9,618.5	\$ 9,743.3	\$ 9,369.1	\$ 8,827.5	\$ 8,270.2	\$ 7,824.6	\$ 7,384.0	\$ 6,793.6	\$ 6,605.2	\$ 6,508.1	\$ 6,516.9	\$ 6,597.9	\$ 6,235.5	\$ 6,400.7	\$ 6,610.1	\$ 6,826.8
Renaissance Zone	278.2	287.9	356.8	284.4	485.2	612.5	907.0	916.1	925.3	934.5	935.8	949.8	968.8	988.2	1,007.9	1,028.1
Total Valuation (for Debt Service)	\$ 9,896.7	\$ 10,031.3	\$ 9,725.9	\$ 9,111.9	\$ 8,755.4	\$ 8,437.1	\$ 8,291.0	\$ 7,709.7	\$ 7,530.5	\$ 7,442.6	\$ 7,452.6	\$ 7,547.7	\$ 7,204.3	\$ 7,388.9	\$ 7,618.1	\$ 7,854.9
<u>Millage</u>																
Non-Departmental (General City)	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952
Debt Service	8.068	7.478	7.477	8.916	9.556	9.614	9.783	10.410	9.340	9.446	9.252	8.741	8.519	8.191	5.691	4.963
Library	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631
<u>Tax Levy</u>																
Non-Departmental (General City)	\$ 191.9	\$ 194.4	\$ 186.9	\$ 176.1	\$ 165.0	\$ 156.1	\$ 147.3	\$ 135.5	\$ 131.8	\$ 129.8	\$ 130.0	\$ 131.6	\$ 124.4	\$ 127.7	\$ 131.9	\$ 136.2
Debt Service	79.8	75.0	72.7	81.2	83.7	81.1	81.1	80.3	70.3	70.3	69.0	66.0	61.4	60.5	43.4	39.0
Library	44.5	45.1	43.4	40.9	38.3	36.2	34.2	31.5	30.6	30.1	30.2	30.6	28.9	29.6	30.6	31.6
<u>Levy adjustments</u>																
Non-Departmental (General City)	\$ (4.5)	\$ (4.5)	\$ (6.0)	\$ (2.9)	\$ (4.3)	\$ -	\$ -	\$ (1.6)	\$ (1.6)	\$ (1.6)	\$ (1.6)	\$ (1.7)	\$ (1.7)	\$ (1.7)	\$ (1.8)	\$ (1.8)
Debt Service	(0.3)	(2.3)	(1.1)	(1.5)	(1.5)	-	-	-	-	-	-	-	-	-	-	-
Library	(0.4)	(0.4)	(0.8)	(1.0)	(1.0)	-	-	-	-	-	-	-	-	-	-	-
<u>Adjusted tax levy</u>																
Non-Departmental (General City)	\$ 187.4	\$ 189.9	\$ 180.9	\$ 173.2	\$ 160.7	\$ 156.1	\$ 147.3	\$ 133.9	\$ 130.2	\$ 128.2	\$ 128.4	\$ 130.0	\$ 122.7	\$ 126.0	\$ 130.1	\$ 134.4
Debt Service	79.5	72.7	71.7	79.7	82.2	81.1	81.1	80.3	70.3	70.3	69.0	66.0	61.4	60.5	43.4	39.0
Library	44.2	44.8	42.6	39.9	37.3	36.2	34.2	31.5	30.6	30.1	30.2	30.6	28.9	29.6	30.6	31.6
Total	\$ 311.1	\$ 307.4	\$ 295.1	\$ 292.8	\$ 280.1	\$ 273.5	\$ 262.6	\$ 245.6	\$ 231.1	\$ 228.7	\$ 227.5	\$ 226.5	\$ 213.0	\$ 216.2	\$ 204.1	\$ 205.0
<u>Collection rate</u>																
Non-Departmental (General City)	82.8%	86.2%	79.1%	78.8%	77.6%	85.6%	78.0%	78.0%	82.0%	82.0%	82.0%	82.0%	87.0%	87.0%	87.0%	87.0%
Debt Service	88.9%	92.4%	82.1%	87.0%	84.1%	87.0%	82.0%	78.0%	82.0%	82.0%	82.0%	82.0%	87.0%	87.0%	87.0%	87.0%
Library	96.1%	78.9%	84.4%	84.5%	84.0%	84.2%	82.0%	82.0%	84.0%	84.0%	85.0%	85.0%	85.0%	85.0%	85.0%	85.0%
<u>City collections</u>																
Non-Departmental (General City) [A]	\$ 155.2	\$ 163.7	\$ 143.0	\$ 136.5	\$ 124.7	\$ 133.6	\$ 114.9	\$ 104.5	\$ 106.8	\$ 105.2	\$ 105.3	\$ 106.6	\$ 106.8	\$ 109.6	\$ 113.2	\$ 116.9
Debt Service	70.7	67.2	58.8	69.3	69.1	70.6	66.5	62.6	57.7	57.6	56.5	54.1	53.4	52.7	37.7	33.9
Library	42.5	35.3	35.9	33.7	31.3	30.5	28.0	25.8	25.1	25.3	25.7	26.0	24.5	25.2	26.0	26.9
Total	\$ 268.3	\$ 266.2	\$ 237.8	\$ 239.6	\$ 225.2	\$ 234.7	\$ 209.5	\$ 192.9	\$ 189.5	\$ 188.1	\$ 187.5	\$ 186.7	\$ 184.7	\$ 187.5	\$ 176.9	\$ 177.7
<u>Non-Departmental adjustments [B]</u>																
Prior Year delinquent collections	-	-	-	5.8	5.7	-	-	-	-	-	-	-	-	-	-	-
Chargeback Liability Reduction	-	-	-	26.9	5.7	-	-	-	-	-	-	-	-	-	-	-
Pass-Through Recipients Capture - Part of special act millage	-	-	-	9.1	7.3	-	-	-	-	-	-	-	-	-	-	-
Other adjustments	-	-	-	4.4	4.3	-	-	-	-	-	-	-	-	-	-	-
GF collections - restructuring [A]+[B]	\$ 155.2	\$ 163.7	\$ 143.0	\$ 182.7	\$ 147.8	\$ 133.6	\$ 114.9	\$ 104.5	\$ 106.8	\$ 105.2	\$ 105.3	\$ 106.6	\$ 106.8	\$ 109.6	\$ 113.2	\$ 116.9
GF collections - without reinvestment							114.9	104.2	100.1	97.2	97.1	95.2	89.6	89.5	90.1	90.7
Increased collections							\$ -	\$ 0.2	\$ 6.6	\$ 8.0	\$ 8.2	\$ 11.4	\$ 17.2	\$ 20.1	\$ 23.1	\$ 26.3

Ten-Year Financial Projections

Income tax revenue - without reinvestment

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Municipal Income Taxes Calculation																
City Residents (A)																
Taxable income growth						2.8%	1.9%	1.5%	0.5%	0.5%	0.5%	0.5%	0.7%	0.7%	1.0%	1.0%
Taxable income	\$ 7,142.5	\$ 6,207.7	\$ 5,581.3	\$ 5,838.5	\$ 6,003.4	\$ 6,174.3	\$ 6,294.0	\$ 6,385.5	\$ 6,414.7	\$ 6,444.0	\$ 6,473.5	\$ 6,503.3	\$ 6,545.8	\$ 6,588.6	\$ 6,654.5	\$ 6,721.1
Income tax rate	2.5%	2.5%	2.5%	2.5%	2.5%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%
Total City Resident income taxes	178.6	155.2	139.5	146.0	150.1	148.2	151.1	153.3	154.0	154.7	155.4	156.1	157.1	158.1	159.7	161.3
growth rate	-15.1%	-11.2%	4.4%	2.7%		-1.3%	1.9%	1.4%	0.5%	0.5%	0.5%	0.5%	0.6%	0.6%	1.0%	1.0%
Non-Residents (B)																
Taxable income growth						2.6%	2.2%	1.7%	0.7%	0.7%	0.7%	0.7%	0.5%	1.2%	1.7%	1.7%
Taxable income	6,848.7	5,952.3	5,351.6	5,598.2	5,784.5	5,932.5	6,065.0	6,168.1	6,211.2	6,254.4	6,297.9	6,341.7	6,373.4	6,449.4	6,558.5	6,669.3
Income tax rate	1.3%	1.3%	1.3%	1.3%	1.3%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%
Total Non-Resident income taxes	85.6	74.4	66.9	70.0	72.3	71.2	72.8	74.0	74.5	75.1	75.6	76.1	76.5	77.4	78.7	80.0
growth rate	-15.1%	-11.2%	4.4%	3.2%		-1.6%	2.2%	1.7%	0.7%	0.7%	0.7%	0.7%	0.5%	1.2%	1.7%	1.7%
Corporations (C)																
Net tax collection growth						2.3%	2.5%	2.0%	2.0%	2.0%	1.5%	1.0%	1.0%	1.0%	1.0%	1.0%
Taxable income (implied)	1,238.7	907.7	1,033.4	1,043.7	1,064.6	1,102.5	1,128.3	1,156.5	1,179.6	1,203.2	1,227.3	1,245.7	1,258.2	1,270.7	1,283.5	1,296.3
Corporate tax rate	1.0%	1.0%	1.0%	1.0%	1.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Net tax collections	12.4	9.1	10.3	10.4	10.6	22.1	22.6	23.1	23.6	24.1	24.5	24.9	25.2	25.4	25.7	25.9
growth rate	-36.5%	12.2%	1.0%	2.0%		51.7%	2.3%	2.4%	2.0%	2.0%	2.0%	1.5%	1.0%	1.0%	1.0%	1.0%
Total Municipal income taxes (D) = (A+B+C)																
Taxable income	15,229.9	13,067.7	11,966.3	12,480.4	12,852.4	13,209.2	13,487.3	13,710.2	13,805.5	13,901.7	13,998.8	14,090.7	14,177.4	14,308.8	14,496.4	14,686.7
Calculated tax rate	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%
Total Municipal income taxes	276.6	238.7	216.8	226.4	233.0	241.4	246.4	250.4	252.1	253.8	255.5	257.1	258.7	260.9	264.1	267.3
Adjustment Municipal income taxes						6.6	-	-	-	-	-	-	-	-	-	-
Adjustment for actuals	(0.1)	2.2	(0.2)	1.9	0.0											
Total Adjusted Municipal income taxes	\$ 276.5	\$ 240.8	\$ 216.5	\$ 228.3	\$ 233.0	\$ 248.0	\$ 246.4	\$ 250.4	\$ 252.1	\$ 253.8	\$ 255.5	\$ 257.1	\$ 258.7	\$ 260.9	\$ 264.1	\$ 267.3

Ten-Year Financial Projections

Income tax revenue - with reinvestment

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>Municipal Income Taxes Calculation</u>																
City Residents (A)																
Taxable income growth						2.8%	2.6%	3.2%	2.3%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%	
Taxable income	\$ 7,142.5	\$ 6,207.7	\$ 5,581.3	\$ 5,838.5	\$ 6,003.4	\$ 6,174.3	\$ 6,332.7	\$ 6,533.4	\$ 6,680.7	\$ 6,827.2	\$ 6,974.0	\$ 7,124.5	\$ 7,279.5	\$ 7,437.9	\$ 7,599.7	\$ 7,765.0
Income tax rate	2.5%	2.5%	2.5%	2.5%	2.5%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	
Total City Resident income taxes	178.6	155.2	139.5	146.0	150.1	148.2	152.0	156.8	160.3	163.9	167.4	171.0	174.7	178.5	182.4	186.4
growth rate	-15.1%	-11.2%	4.4%	2.7%		-1.3%	2.5%	3.1%	2.2%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	
Non-Residents (B)																
Taxable income growth						2.6%	2.9%	3.3%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%
Taxable income	6,848.7	5,952.3	5,351.6	5,598.2	5,784.5	5,932.5	6,105.4	6,306.5	6,444.0	6,584.5	6,728.0	6,874.7	7,024.6	7,177.7	7,334.2	7,494.1
Income tax rate	1.3%	1.3%	1.3%	1.3%	1.3%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	
Total Non-Resident income taxes	85.6	74.4	66.9	70.0	72.3	71.2	73.3	75.7	77.3	79.0	80.7	82.5	84.3	86.1	88.0	89.9
growth rate	-15.1%	-11.2%	4.4%	3.2%		-1.6%	2.8%	3.2%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	
Corporations (C)																
Net tax collection growth						2.8%	4.7%	4.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Taxable income (implied)	1,238.7	907.7	1,033.4	1,043.7	1,064.6	1,102.5	1,133.4	1,186.6	1,234.1	1,271.1	1,296.5	1,322.5	1,348.9	1,375.9	1,403.4	1,431.5
Corporate tax rate	1.0%	1.0%	1.0%	1.0%	1.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	
Net tax collections	12.4	9.1	10.3	10.4	10.6	22.1	22.7	23.7	24.7	25.4	25.9	26.4	27.0	27.5	28.1	28.6
growth rate	-36.5%	12.2%	1.0%	2.0%		51.7%	2.7%	4.5%	3.8%	2.9%	2.0%	2.0%	2.0%	2.0%	2.0%	
Total Municipal income taxes (D) = (A+B+C)	15,229.9	13,067.7	11,966.3	12,480.4	12,852.4	13,209.2	13,571.4	14,026.5	14,358.7	14,682.8	14,998.6	15,321.7	15,653.0	15,991.5	16,337.3	16,690.6
Taxable income	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	
Calculated tax rate																
Total Municipal income taxes	276.6	238.7	216.8	226.4	233.0	241.4	247.9	256.2	262.3	268.3	274.0	279.9	286.0	292.2	298.5	304.9
Adjustment Municipal income taxes						6.6	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	
Adjustment for actuals	(0.1)	2.2	(0.2)	1.9	0.0											
Income tax revenue - restructuring	\$ 276.5	\$ 240.8	\$ 216.5	\$ 228.3	\$ 233.0	\$ 248.0	\$ 247.9	\$ 256.2	\$ 262.3	\$ 268.3	\$ 274.0	\$ 279.9	\$ 286.0	\$ 292.2	\$ 298.5	\$ 304.9
Income tax revenue - without reinvestment						246.4	250.4	252.1	253.8	255.5	257.1	258.7	260.9	264.1	267.3	
Increased income tax revenues						\$ 1.5	\$ 5.8	\$ 10.3	\$ 14.5	\$ 18.6	\$ 22.8	\$ 27.2	\$ 31.2	\$ 34.4	\$ 37.7	

Ten-Year Financial Projections

Wagering tax revenue

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Wagering Taxes Drivers																
% Change in Gross Receipts						-4.0%	-2.5%	-1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Adjusted Gross Receipts						\$ 608.4	\$ 580.2	\$ 565.4	\$ 559.7	\$ 565.3	\$ 571.0	\$ 576.7	\$ 582.5	\$ 588.3	\$ 594.2	\$ 600.1
MGM						468.7	457.3	445.6	441.2	445.6	450.0	454.5	459.1	463.7	468.3	473.0
Motorcity						358.0	340.3	331.6	328.3	331.6	334.9	338.2	341.6	345.0	348.5	352.0
Greektown																355.5
Wagering Taxes Calculation																
Adjusted Gross Receipts (A)						\$ 560.2	\$ 564.8	\$ 562.1	\$ 589.6	\$ 608.4	\$ 580.2	\$ 565.4	\$ 559.7	\$ 565.3	\$ 571.0	\$ 576.7
MGM						478.9	459.6	437.4	460.1	468.7	457.3	445.6	441.2	445.6	450.0	454.5
Motorcity						331.2	319.0	356.6	350.0	358.0	340.3	331.6	328.3	331.6	334.9	338.2
Greektown																355.5
Wagering Tax Rate (B)	11.4%	11.2%	11.1%	10.9%	10.9%	10.9%	10.9%	10.9%	10.9%	10.9%	10.9%	10.9%	10.9%	10.9%	10.9%	10.9%
Additional Payment (per 2006 operating agreement) (C)	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Subtotal Wagering Tax (D) = (A)*(B+C)						67.9	67.2	66.9	70.2	72.4	69.0	67.3	66.6	67.3	67.9	68.6
MGM						59.4	54.7	52.1	54.8	55.8	54.4	53.0	52.5	53.0	53.6	54.1
Motorcity						42.5	41.2	44.5	41.7	42.6	40.5	39.5	39.1	39.5	39.9	40.3
Greektown																42.3
Revenue Target Supplemental Wagering Tax (E)						5.6	5.7	5.6	5.9	6.1	5.8	5.7	5.6	5.7	5.8	5.8
MGM						4.8	4.6	4.4	4.6	4.7	4.6	4.5	4.4	4.5	4.6	4.6
Motorcity						-	-	-	-	-	-	-	-	-	-	-
Greektown																-
Total Wagering Tax (F) = (D+E)						73.5	72.9	72.5	76.1	78.5	74.9	72.9	72.2	72.9	73.7	74.4
MGM						64.2	59.3	56.4	59.4	60.5	59.0	57.5	56.9	57.5	58.1	58.6
Motorcity						42.5	41.2	44.5	41.7	42.6	40.5	39.5	39.1	39.5	39.9	40.3
Greektown																42.3
Total Wagering Tax	180.1	173.3	173.4	177.1	181.6						174.3	169.9	168.2	169.9	171.6	173.3
Adjustment Wagering Taxes	0.3	(0.3)	9.9	(0.2)	(0.1)						0.3	(0.0)	(0.0)	(0.0)	(0.0)	0.0
Adjustment for Actuals						\$180.4	\$173.0	\$183.3	\$176.9	\$181.4	\$174.6	\$169.9	\$168.2	\$169.9	\$171.6	\$173.3
Total Adjusted Wagering Taxes																\$182.1

Ten-Year Financial Projections

State revenue sharing

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
State Revenue Sharing Calculations																
Constitutional																
2000 Population	949,231	949,231	949,231	949,231	--	--	--	--	--	--	--	--	--	--	--	--
2010 Population	--	--	--	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	--	--
2020 Population	--	--	--	--	--	--	--	--	--	--	--	--	--	625,152	625,152	625,152
Population Distribution Rate	949,231	949,231	949,231	949,231	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	625,152	625,152
October Payment	12,443	11,812	10,837	11,353	12,456	13,001	12,848	12,848	12,848	12,848	12,848	12,848	12,848	12,848	12,848	12,848
	11.8	11.2	10.3	10.8	8.9	9.3	9.2	9.2	9.2	9.2	9.2	9.2	9.2	9.2	8.0	8.0
Population Distribution Rate	949,231	949,231	949,231	949,231	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	625,152	625,152
December Payment	11,554	12,370	10,291	10,381	12,215	12,287	13,089	13,089	13,089	13,089	13,089	13,089	13,089	13,089	13,089	13,089
	11.0	11.7	9.8	9.9	8.7	8.8	9.3	9.3	9.3	9.3	9.3	9.3	9.3	9.3	8.2	8.2
Population Distribution Rate	949,231	949,231	949,231	949,231	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	625,152	625,152
February Payment	12,010	11,540	11,223	11,969	12,106	12,596	12,949	12,949	12,949	12,949	12,949	12,949	12,949	12,949	12,949	12,949
	11.4	11.0	10.7	11.4	8.6	9.0	9.2	9.2	9.2	9.2	9.2	9.2	9.2	9.2	8.1	8.1
Population Distribution Rate	949,231	949,231	949,231	949,231	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	625,152	625,152
April Payment	10,744	8,954	9,423	10,254	11,497	11,214	11,565	11,565	11,565	11,565	11,565	11,565	11,565	11,565	11,565	11,565
	10.2	8.5	8.9	9.7	8.2	8.0	8.2	8.2	8.2	8.2	8.2	8.2	8.2	8.2	7.2	7.2
Population Distribution Rate	949,231	949,231	949,231	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	625,152	625,152
June Payment	10,809	10,623	10,830	11,003	11,645	11,802	12,166	12,166	12,166	12,166	12,166	12,166	12,166	12,166	12,166	12,166
	10.3	10.1	10.3	7.8	8.3	8.4	8.7	8.7	8.7	8.7	8.7	8.7	8.7	7.6	7.6	7.6
Population Distribution Rate	949,231	949,231	949,231	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	625,152	625,152
August Payment	11,920	10,228	10,916	11,010	11,620	12,398	12,222	12,222	12,222	12,222	12,222	12,222	12,222	12,222	12,222	12,222
	11.3	9.7	10.4	7.8	8.3	8.8	8.7	8.7	8.7	8.7	8.7	8.7	8.7	7.6	7.6	7.6
Adjustment (1)	-	-	-	(10.2)	-	(0.0)	0.6	2.0	3.6	5.2	6.9	8.7	10.5	6.1	12.2	13.9
Adjustment for Actuals	0.4	0.9	0.6	0.5	-	-	-	-	-	-	-	-	-	-	-	-
Total Constitutional Payment	\$ 66.4	\$ 63.1	\$ 60.9	\$ 47.6	\$ 51.0	\$ 52.2	\$ 53.9	\$ 55.3	\$ 56.9	\$ 58.5	\$ 60.2	\$ 62.0	\$ 63.8	\$ 57.3	\$ 59.0	\$ 60.7
Statutory (EVIP)																
Accounting and Transparency						40.5	43.3	45.4	45.4	45.4	45.4	45.4	45.4	45.4	45.4	45.4
Consolidation of Services						40.5	43.3	45.4	45.4	45.4	45.4	45.4	45.4	45.4	45.4	45.4
Employee Compensation						40.5	43.3	45.4	45.4	45.4	45.4	45.4	45.4	45.4	45.4	45.4
Adjustment for Actuals					-	0.2	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Total Statutory Payment (EVIP)	-	-	-	-	-	121.4	130.3	136.3	136.3	136.3	136.3	136.3	136.3	136.3	136.3	136.3
Total Constitutional Payment	66.4	63.1	60.9	47.6	51.0	52.2	53.9	55.3	56.9	58.5	60.2	62.0	63.8	57.3	59.0	60.7
Total Statutory Payment	181.8	202.6	201.5	191.5	121.4	130.3	136.3	136.3	136.3	136.3	136.3	136.3	136.3	136.3	136.3	136.3
Estimated State Revenue Sharing	\$ 248.2	\$ 265.8	\$ 262.4	\$ 239.2	\$ 172.3	\$ 182.5	\$ 190.2	\$ 191.6	\$ 193.2	\$ 194.8	\$ 196.5	\$ 198.3	\$ 200.1	\$ 193.6	\$ 195.3	\$ 197.0
Other shared taxes (including liquor and beer licenses)	\$ 1.4	\$ 0.8	\$ 1.3	\$ 0.1	\$ 1.0	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3
Total State Revenue Sharing	\$ 249.6	\$ 266.6	\$ 263.7	\$ 239.3	\$ 173.3	\$ 183.8	\$ 191.5	\$ 192.9	\$ 194.5	\$ 196.1	\$ 197.8	\$ 199.6	\$ 201.4	\$ 194.9	\$ 196.6	\$ 198.3

Notes:

(1) Adjustment due to estimated increases in sales tax collections by the State, resulting in higher assumed distributions

Appendices C - D
Key expense drivers

Detailed Headcount by Department															
	Fiscal year ended actual					Preliminary forecast									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Uniform															
Police	3,421	3,688	3,288	3,195	3,016	2,909	2,706	2,747	2,882	2,895	2,895	2,895	2,895	2,895	2,895
Fire	1,444	1,406	1,355	1,330	1,257	1,189	1,183	1,238	1,228	1,228	1,228	1,228	1,228	1,228	1,228
Total Uniform	4,865	5,094	4,643	4,525	4,273	4,098	3,890	3,986	4,110	4,123	4,123	4,123	4,123	4,123	4,123
Civilian															
Budget	22	23	20	16	15	16	16	16	16	16	16	16	16	16	16
DPW	803	788	659	642	542	505	509	509	509	509	509	509	509	509	509
DWDD	91	99	113	73	46	7	-	-	-	-	-	-	-	-	-
Finance	327	310	285	266	235	228	216	216	206	206	206	206	206	206	206
Health & Wellness	348	317	262	243	185	80	14	9	9	9	9	9	9	9	9
Human Resources	175	168	171	176	107	93	84	84	60	60	60	60	60	60	60
Human Services	117	91	95	85	52	22	-	-	-	-	-	-	-	-	-
ITS	99	92	65	46	43	35	35	38	38	38	38	38	38	38	38
Law	127	122	113	105	94	86	86	86	86	86	86	86	86	86	86
Mayor	108	74	63	52	39	22	22	24	24	24	24	24	24	24	24
Planning & Development	172	173	160	154	122	116	116	113	113	113	113	113	113	113	113
PLD	225	206	160	123	103	99	70	12	7	5	3	3	3	2	-
Recreation	472	388	508	510	300	202	202	202	202	202	202	202	202	202	202
General Services	676	528	481	447	343	298	298	272	272	272	272	272	272	272	272
Legislative (1)	230	266	194	169	184	172	138	119	119	119	119	119	119	119	119
36th District Court	32	33	33	35	31	31	31	31	31	31	31	31	31	31	31
Other (2)	103	89	31	36	26	32	30	26	26	26	26	26	26	26	26
Total Civilian	4,127	3,767	3,413	3,178	2,467	2,043	1,868	1,757	1,718	1,716	1,714	1,714	1,713	1,711	1,711
Total General Fund	8,992	8,861	8,056	7,703	6,740	6,140	5,758	5,743	5,828	5,839	5,837	5,837	5,836	5,834	5,834
Enterprise															
Airport	11	10	9	8	7	5	5	5	5	5	5	5	5	5	5
BSED	296	276	258	235	204	192	192	192	192	192	192	192	192	192	192
Transportation	1,512	1,514	1,351	1,292	1,131	1,060	978	1,048	1,065	1,065	1,065	1,065	1,065	1,065	1,065
Parking	109	104	97	92	97	90	90	90	90	90	90	90	90	90	90
Water	1,045	1,012	962	981	930	873	873	873	873	873	873	873	873	873	873
Sewer	1,215	1,177	1,119	1,142	1,082	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016
Library	460	466	450	371	334	335	335	335	335	335	335	335	335	335	335
Total Enterprise	4,648	4,559	4,246	4,121	3,785	3,572	3,490	3,560	3,577	3,577	3,577	3,577	3,577	3,577	3,577
Total City	13,640	13,420	12,302	11,824	10,525	9,712	9,248	9,303	9,405	9,417	9,415	9,415	9,414	9,412	9,412

(1) Most Recreation department employees are part-time employees.

(2) Includes: Civic Center, Human Rights, Administrative Hearings, Homeland Security, Non-departmental

Ten-Year Financial Projections

Payroll

	Average Salary															
	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Uniform																
Police	\$53,597	\$51,883	\$56,204	\$60,742	\$58,848	\$52,625	\$51,514	\$54,454	\$54,454	\$55,816	\$57,211	\$58,641	\$59,814	\$61,010	\$62,231	\$63,475
Fire	59,754	62,869	62,968	63,698	65,189	58,311	55,950	58,747	58,747	60,216	61,721	63,264	64,530	65,820	67,137	68,479
Average Uniform	\$55,424	\$54,915	\$58,178	\$61,611	\$60,713	\$54,274	\$52,864	\$55,788	\$55,737	\$57,126	\$58,554	\$60,018	\$61,218	\$62,443	\$63,692	\$64,965
Civilian																
Budget	\$62,323	\$62,796	\$62,338	\$71,811	\$73,322	\$57,557	\$64,173	\$67,381	\$67,381	\$69,066	\$70,792	\$72,562	\$74,013	\$75,494	\$77,003	\$78,544
DPW	30,107	30,392	35,862	30,300	32,448	31,439	33,550	35,112	35,112	35,990	36,890	37,812	38,568	39,339	40,126	40,929
DWDD	69,476	72,088	105,969	104,180	96,126	n/a	-	-	-	-	-	-	-	-	-	-
Finance	44,290	48,404	49,213	48,545	49,479	44,131	45,415	47,685	47,685	48,878	50,099	51,352	52,379	53,427	54,495	55,585
Health & Wellness	38,399	42,069	44,205	39,808	42,873	29,627	60,946	73,547	73,547	75,386	77,270	79,202	80,786	82,402	84,050	85,731
Human Resources	52,849	55,000	49,465	38,861	55,145	44,710	49,727	52,213	52,213	53,519	54,857	56,228	57,353	58,500	59,670	60,863
Human Services	42,296	53,028	47,676	46,749	64,791	44,951	55,538	58,314	58,314	59,772	61,267	62,798	64,054	65,335	66,642	67,975
ITS	51,306	55,548	61,007	74,548	60,681	57,494	57,494	60,369	60,369	61,878	63,425	65,011	66,311	67,637	68,990	70,369
Law	73,486	75,672	72,144	73,252	78,313	71,497	71,497	75,072	75,072	76,949	78,873	80,844	82,461	84,111	85,793	87,509
Mayor	52,946	71,222	73,700	76,927	80,495	98,421	92,861	97,504	97,504	99,942	102,440	105,001	107,101	109,243	111,428	113,657
Planning & Development	54,225	54,491	55,121	51,860	59,007	53,640	53,640	56,322	56,322	57,730	59,173	60,652	61,865	63,103	64,365	65,652
PLD	44,676	46,839	50,059	55,114	55,866	48,724	49,211	84,190	84,190	81,474	79,817	79,591	81,182	82,806	84,462	-
Recreation (1)	15,783	19,905	13,500	11,659	17,264	16,904	16,904	17,749	17,749	18,193	18,648	19,114	19,496	19,886	20,284	20,690
General Services	31,804	39,503	36,473	36,309	34,874	30,695	33,501	35,176	35,176	36,056	36,957	37,881	38,639	39,412	40,200	41,004
Legislative (2)	51,789	49,387	56,976	54,111	43,790	41,106	39,284	43,415	43,415	44,501	45,613	46,754	47,689	48,642	49,615	50,608
36th District Court	73,310	74,878	73,616	69,189	51,102	51,391	46,252	48,564	48,564	49,779	51,023	52,299	53,345	54,411	55,500	56,610
Other (3)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Total Civilian	\$37,952	\$41,894	\$43,048	\$39,407	\$42,474	\$37,652	\$39,115	\$41,290	\$40,962	\$41,927	\$42,926	\$43,998	\$44,878	\$45,753	\$46,622	\$47,554
Total General Fund	\$47,405	\$49,380	\$51,768	\$52,450	\$54,037	\$48,745	\$48,404	\$51,352	\$51,381	\$52,659	\$53,965	\$55,314	\$56,420	\$57,544	\$58,686	\$59,859
Enterprise																
Airport	\$46,972	\$51,750	\$49,202	\$44,746	\$42,833	\$39,678	\$64,882	\$68,126	\$68,126	\$69,829	\$71,575	\$73,364	\$74,832	\$76,328	\$77,855	\$79,412
BSED	44,694	49,103	50,316	49,154	48,069	40,757	47,306	49,672	49,672	50,913	52,186	53,491	54,561	55,652	56,765	57,900
Transportation	31,375	31,991	33,352	31,553	32,578	28,576	30,767	32,306	32,306	33,113	33,941	34,790	35,486	36,195	36,919	37,658
Parking	35,423	36,835	37,362	34,955	30,576	30,621	33,594	35,274	35,274	36,156	37,060	37,986	38,746	39,521	40,312	41,118
Water	36,004	41,942	29,473	35,952	36,621	39,949	40,481	42,505	42,505	43,568	44,657	45,774	46,689	47,623	48,575	49,547
Sewer	35,082	39,467	29,002	37,896	38,784	32,781	56,127	58,933	58,933	60,406	61,916	63,464	64,734	66,028	67,349	68,696
Library	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Total Enterprise	\$31,260	\$34,050	\$28,948	\$32,623	\$33,273	\$30,596	\$38,662	\$40,431	\$40,392	\$41,402	\$42,437	\$43,498	\$44,368	\$45,256	\$46,161	\$47,084
Total City	\$41,903	\$44,172	\$43,892	\$45,540	\$46,570	\$42,070	\$44,727	\$47,172	\$47,201	\$48,383	\$49,585	\$50,824	\$51,841	\$52,874	\$53,925	\$55,003

(1) Most Recreation department employees are part-time employees.

(2) Includes: Auditor General, Zoning, City Council, Ombudsperson, City Clerk, and Elections.

(3) Includes: Civic Center, Human Rights, Administrative Hearings, Homeland Security, Non-departmental

Ten-Year Financial Projections

Benefits

(\$ in millions)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Active employees											
Medical costs per head (\$ in actuals) (1)					Assumed inflation		6.0%	4.0%	4.0%	4.0%	4.0%
PFRS	\$ 9,205	\$ 8,795	\$ 9,388	\$ 10,051	\$ 10,786	\$ 11,433	\$ 11,890	\$ 12,366	\$ 12,861	\$ 13,375	
General City	8,124	7,954	8,491	9,088	9,751	10,336	10,750	11,180	11,627	12,092	
Department of Transportation	9,841	8,729	9,316	9,968	10,694	11,336	11,790	12,261	12,752	13,262	
Water/Sewer	8,421	8,309	8,871	9,493	10,187	10,799	11,231	11,680	12,147	12,633	
Library	7,441	7,240	7,708	8,255	8,854	9,385	9,761	10,151	10,557	10,980	
36 District Court	12,098	12,944	13,819	14,793	15,875	16,828	17,501	18,201	18,929	19,686	
Heads											
PFRS	3,890	3,986	4,110	4,123	4,123	4,123	4,123	4,123	4,123	4,123	
General City	1,963	1,853	1,813	1,811	1,809	1,809	1,809	1,808	1,806	1,806	
Department of Transportation	978	1,048	1,065	1,065	1,065	1,065	1,065	1,065	1,065	1,065	
Water/Sewer	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	
Library	335	335	335	335	335	335	335	335	335	335	
36 District Court	362	362	362	362	362	362	362	362	362	362	
Total Active Medical costs											
PFRS	\$ 35.8	\$ 35.1	\$ 38.6	\$ 41.4	\$ 44.5	\$ 47.1	\$ 49.0	\$ 51.0	\$ 53.0	\$ 55.2	
General City	15.9	14.7	15.4	16.5	17.6	18.7	19.5	20.2	21.0	21.8	
Department of Transportation	9.6	9.1	9.9	10.6	11.4	12.1	12.6	13.1	13.6	14.1	
Water/Sewer	15.9	15.7	16.8	17.9	19.3	20.4	21.2	22.1	23.0	23.9	
Library	2.5	2.4	2.6	2.8	3.0	3.1	3.3	3.4	3.5	3.7	
36 District Court	4.4	4.7	5.0	5.3	5.7	6.1	6.3	6.6	6.8	7.1	
	\$ 84.2	\$ 81.7	\$ 88.2	\$ 94.6	\$ 101.5	\$ 107.6	\$ 111.9	\$ 116.3	\$ 120.9	\$ 125.8	
General Fund Active Medical costs											
PFRS	\$ 35.8	\$ 35.0	\$ 38.5	\$ 41.4	\$ 44.4	\$ 47.1	\$ 49.0	\$ 50.9	\$ 53.0	\$ 55.1	
General City	9.1	8.4	8.6	9.2	9.8	10.4	10.8	11.2	11.7	12.1	
36 District Court	4.4	4.7	5.0	5.3	5.7	6.1	6.3	6.6	6.8	7.1	
	\$ 49.2	\$ 48.0	\$ 52.1	\$ 55.9	\$ 60.0	\$ 63.6	\$ 66.1	\$ 68.7	\$ 71.5	\$ 74.3	
Retirees											
Assumed inflation (2)		5.0%	5.6%	3.3%	4.6%	4.2%	5.6%	5.2%	5.6%	4.9%	4.8%
Implied Medical costs per head (\$ in actuals)	\$ 10,683	\$ 11,213	\$ 11,836	\$ 12,230	\$ 12,790	\$ 13,330	\$ 14,078	\$ 14,804	\$ 15,631	\$ 16,391	\$ 17,178
Heads	17,027	17,027	17,027	17,027	17,027	17,027	17,027	17,027	17,027	17,027	17,027
Total Retiree Medical costs	\$ 181.9	\$ 190.9	\$ 201.5	\$ 208.2	\$ 217.8	\$ 227.0	\$ 239.7	\$ 252.1	\$ 266.1	\$ 279.1	\$ 292.5
General Fund portion of Retiree Medical costs (3) (4)	\$ 130.0	\$ 138.3	\$ 142.9	\$ 149.4	\$ 155.7	\$ 164.4	\$ 172.9	\$ 182.6	\$ 191.5	\$ 200.7	
% of total	68.1%	68.6%	68.6%	68.6%	68.6%	68.6%	68.6%	68.6%	68.6%	68.6%	68.6%

Footnotes:

(1) Based on Milliman letter dated November 3, 2013, Re: City of Detroit Active Health Plan Projections.

(2) Based on census data of Retirees by department. Unknown retirees have been allocated across all non-uniform departments. Individuals having retired from departments that no longer exist have been allocated across active General Fund departments.

(3) Growth assumptions based on plan provisions outline in Milliman letter dated June 30, 2013.

(4) Retirees representing departments in transition, such as Health & Wellness and PLD, have been included in the allocation across active General Fund departments.

Ten-Year Financial Projections

Pension

(\$ in millions)

	Preliminary forecast									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Third-party projections										
<i>Milliman</i>										
PFRS + GRS (baseline @ 7%)	\$ 277.0	\$ 325.0	\$ 363.0	\$ 402.0	\$ 444.0	\$ 457.0	\$ 474.0	\$ 486.0	\$ 495.0	\$ 504.0
Normal	75.0	76.0	77.0	78.0	80.0	81.0	81.5	82.0	82.6	83.1
UAAL	43.0	64.0	87.0	110.0	135.0	137.0	138.0	139.1	140.1	141.2
Existing DC plan (PFRS)	2.0	3.0	4.0	4.0	5.0	6.0	6.6	7.3	8.0	8.8
Total City										
PFRS	\$ 139.0	\$ 163.0	\$ 180.0	\$ 198.0	\$ 217.0	\$ 219.0	\$ 224.0	\$ 225.0	\$ 222.0	\$ 221.0
General City	54.4	63.8	72.1	80.4	89.4	93.7	98.5	102.8	107.5	111.5
DOT	23.6	27.7	31.2	34.8	38.7	40.6	42.7	44.5	46.6	48.3
Water/Sewer	56.7	66.6	75.2	83.9	93.3	97.8	102.8	107.3	112.2	116.3
Library	3.4	3.9	4.5	5.0	5.5	5.8	6.1	6.4	6.6	6.9
Total City Pension plans	\$ 277.0	\$ 325.0	\$ 363.0	\$ 402.0	\$ 444.0	\$ 457.0	\$ 474.0	\$ 486.0	\$ 495.0	\$ 504.0
36th District Court (State plan)	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Total estimated City Pension	\$ 282.0	\$ 330.0	\$ 368.0	\$ 407.0	\$ 449.0	\$ 462.0	\$ 479.0	\$ 491.0	\$ 500.0	\$ 509.0
General Fund										
PFRS	\$ 138.8	\$ 162.8	\$ 179.8	\$ 197.7	\$ 216.7	\$ 218.7	\$ 223.7	\$ 224.7	\$ 221.7	\$ 220.7
General City - General Fund	33.4	39.0	43.4	48.3	53.7	56.3	59.1	61.7	64.5	66.8
Estimated City Pension plans (GF)	\$ 172.2	\$ 201.8	\$ 223.2	\$ 246.0	\$ 270.4	\$ 275.0	\$ 282.8	\$ 286.4	\$ 286.2	\$ 287.5
36th District Court (State plan)	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Total estimated GF Pension	\$ 177.2	\$ 206.8	\$ 228.1	\$ 251.0	\$ 275.4	\$ 280.0	\$ 287.8	\$ 291.4	\$ 291.1	\$ 292.5
Pension unfunded liability										
PFRS	\$ 1,446.0	\$ 1,428.0	\$ 1,389.0	\$ 1,327.0	\$ 1,241.0	\$ 1,148.0	\$ 1,040.0	\$ 925.0	n/a	n/a
GRS	2,077.0	2,095.0	2,095.0	2,075.0	2,031.0	1,976.0	1,906.0	1,821.0	n/a	n/a

Footnotes:

(1) Actual FY13 pension expenses accrued are being investigated.

Ten-Year Financial Projections

Debt summary

(\$ in millions)

Type	Funding source	Maturity	Interest rate	Beg. Bal. 2013	Paid by General Fund
LTGO	Sr. Lien on DSA & Self-Insurance	2013-2035	4.00%-8.00%	\$ 452.6	✓
Refinance (LTGO)	3rd Lien on DSA	2033	2.50%-5.30%	129.5	✓
UTGO	Property taxes	2014-2028	3.75%-5.375%	510.8	
Capital Lease	n/a	n/a	n/a	1.6	✓
POC	n/a	2025-2035	Floating-5.989%	1,451.9	Portion
POC swap	Wagering taxes	2029-2034	6.323%-6.356%	n/a	✓
	Total principal			\$ 2,546.4	

Debt Service	Preliminary forecast												Partially General Fund
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
<u>Principal</u>													
LTGO	\$ 41.8	\$ 47.7	\$ 33.5	\$ 35.1	\$ 13.6	\$ 14.2	\$ 14.9	\$ 15.7	\$ 16.8	\$ 16.0	\$ 16.7		✓
Refinance (LTGO)	-	2.9	4.4	4.6	4.9	5.1	5.3	5.6	5.8	6.1	6.5		✓
UTGO	41.7	39.8	37.9	34.9	36.7	37.5	37.0	38.2	39.5	26.6	24.2		
Capital Lease	0.5	0.1	-	-	-	-	-	-	-	-	-		✓
Total debt principal	84.0	90.5	75.8	74.6	55.1	56.8	57.2	59.4	62.1	48.7	47.3		
<u>Interest</u>													
LTGO	23.3	21.3	18.2	16.5	14.8	14.1	13.4	12.7	11.9	11.1	10.4		✓
Refinance (LTGO)	4.2	6.1	6.0	5.8	5.6	5.4	5.1	4.9	4.7	4.4	4.1		✓
UTGO	28.9	26.7	24.7	22.8	21.0	19.1	17.1	15.2	13.2	11.2	9.7		
Capital Lease	0.0	0.0	-	-	-	-	-	-	-	-	-		✓
Total debt interest	56.4	54.1	48.9	45.2	41.4	38.6	35.7	32.8	29.8	26.6	24.2		
GF adjustment (1)	2.7	-	-	-	-	-	-	-	-	-	-		
Total debt service	\$ 143.1	\$ 144.6	\$ 124.7	\$ 119.8	\$ 96.5	\$ 95.4	\$ 92.9	\$ 92.3	\$ 91.9	\$ 75.3	\$ 71.5		
GF debt service (LTGO)	\$ 72.6	\$ 78.1	\$ 62.1	\$ 62.1	\$ 38.9	\$ 38.8	\$ 38.8	\$ 38.9	\$ 39.3	\$ 37.6	\$ 37.5		
Debt service fund (UTGO) (2)	70.6	66.5	62.6	57.7	57.6	56.5	54.1	53.4	52.7	37.7	33.9		
<u>POC (3)</u>													
<u>Principal</u>													
POC - Governmental	\$ 18.4	\$ 23.6	\$ 26.5	\$ 29.4	\$ 32.6	\$ 36.1	\$ 36.4	\$ 38.3	\$ 40.3	\$ 42.4	\$ 44.6		✓
POC - EF (incl. DDOT)	4.7	6.0	6.8	7.5	8.3	9.2	9.3	9.8	10.3	10.8	11.4		
Total POC principal	23.1	29.6	33.3	37.0	41.0	45.3	45.7	48.1	50.6	53.2	56.0		
<u>Interest</u>													
POC - Governmental	30.3	29.5	28.4	27.2	25.8	24.2	22.5	21.2	19.8	18.3	16.6		✓
POC - EF (incl. DDOT)	7.7	7.5	7.3	6.9	6.6	6.2	5.7	5.4	5.1	4.7	4.2		
POC swap - Governmental	40.6	40.6	40.6	40.6	40.6	40.6	40.6	39.8	39.1	38.5	37.9		✓
POC swap - EF (incl. DDOT)	5.3	5.3	5.3	5.3	5.3	5.3	5.2	5.1	5.0	4.9			
Total POC interest	84.0	82.9	81.5	80.0	78.2	76.2	74.1	71.6	69.1	66.4	63.6		
Total POC	\$ 107.1	\$ 112.6	\$ 114.8	\$ 116.9	\$ 119.2	\$ 121.5	\$ 119.7	\$ 119.7	\$ 119.7	\$ 119.7	\$ 119.7		
Total POC - Governmental	\$ 89.3	\$ 93.7	\$ 95.5	\$ 97.2	\$ 99.0	\$ 100.8	\$ 99.4	\$ 99.3	\$ 99.2	\$ 99.2	\$ 99.1		
General Fund adjustment (1)	(\$ 11.4)	(\$ 15.2)	(\$ 15.6)	(\$ 16.4)	(\$ 16.8)	(\$ 17.2)	(\$ 16.9)	(\$ 17.0)	(\$ 17.1)	(\$ 17.1)	(\$ 17.2)		✓
General Fund POC	\$ 77.9	\$ 78.5	\$ 79.8	\$ 80.8	\$ 82.2	\$ 83.6	\$ 82.5	\$ 82.3	\$ 82.2	\$ 82.0	\$ 81.9		
<u>Debt service + POC</u>													
Total GF debt service + POC	\$ 150.5	\$ 156.6	\$ 141.9	\$ 142.9	\$ 121.0	\$ 122.4	\$ 121.3	\$ 121.2	\$ 121.5	\$ 119.6	\$ 119.4		
POC allocation to enterprise and other funds	29.1	34.0	35.0	36.1	37.0	37.9	37.3	37.4	37.5	37.7	37.8		
Debt service fund (UTGO debt service)	70.6	66.5	62.6	57.7	57.6	56.5	54.1	53.4	52.7	37.7	33.9		
Total	\$ 250.2	\$ 257.2	\$ 239.5	\$ 236.7	\$ 215.7	\$ 216.9	\$ 212.7	\$ 212.0	\$ 211.6	\$ 195.0	\$ 191.1		

Footnotes:

(1) Represents allocations to/from other funds/departments.

(2) UTGO debt service already accounted for within gross property taxes, from which a transfer is made to the Debt Service fund.

(3) See Appendix D.2 for additional POC allocation detail.

Ten-Year Financial Projections

POC summary

(\$ in millions)

		Preliminary forecast									
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>Total POC payments</u>											
Total Principal Payments		\$ (29.6)	\$ (33.3)	\$ (37.0)	\$ (41.0)	\$ (45.3)	\$ (45.7)	\$ (48.1)	\$ (50.6)	\$ (53.2)	\$ (56.0)
Total Interest Payments		(32.2)	(30.8)	(29.3)	(27.5)	(25.5)	(23.4)	(21.9)	(20.2)	(18.4)	(16.3)
Total Quarterly Interest (Part of Set-Aside Requirements)		(4.8)	(4.8)	(4.8)	(4.8)	(4.8)	(4.8)	(4.8)	(4.7)	(4.6)	(4.5)
Total Interest Swap Payments - PFRS (1)		(29.6)	(29.6)	(29.6)	(29.6)	(29.6)	(29.6)	(29.1)	(28.5)	(28.1)	(27.6)
Total Interest Swap Payments - GRS (1)		(16.3)	(16.3)	(16.3)	(16.3)	(16.3)	(16.3)	(16.0)	(15.7)	(15.4)	(15.2)
Total payments		\$ (112.6)	\$ (114.8)	\$ (116.9)	\$ (119.2)	\$ (121.5)	\$ (119.7)				
<u>POC payments by Pension system</u>											
PFRS											
Principal		\$ (11.1)	\$ (12.4)	\$ (13.8)	\$ (15.3)	\$ (16.9)	\$ (17.1)	\$ (18.0)	\$ (18.9)	\$ (19.9)	\$ (21.0)
Interest		(12.0)	(11.5)	(11.0)	(10.3)	(9.6)	(8.7)	(8.2)	(7.6)	(6.9)	(6.1)
Quarterly		(1.8)	(1.8)	(1.8)	(1.8)	(1.8)	(1.8)	(1.8)	(1.7)	(1.7)	(1.7)
Swap		(29.6)	(29.6)	(29.6)	(29.6)	(29.6)	(29.6)	(29.1)	(28.5)	(28.1)	(27.6)
Subtotal: PFRS		(54.6)	(55.4)	(56.2)	(57.0)	(57.9)	(57.2)	(57.0)	(56.8)	(56.6)	(56.4)
DGRS											
Principal		(18.6)	(20.8)	(23.1)	(25.6)	(28.3)	(28.6)	(30.1)	(31.7)	(33.3)	(35.1)
Interest		(20.1)	(19.3)	(18.3)	(17.2)	(16.0)	(14.6)	(13.7)	(12.7)	(11.5)	(10.2)
Quarterly		(3.0)	(3.0)	(3.0)	(3.0)	(3.0)	(3.0)	(3.0)	(2.9)	(2.9)	(2.8)
Swap		(16.3)	(16.3)	(16.3)	(16.3)	(16.3)	(16.3)	(16.0)	(15.7)	(15.4)	(15.2)
Subtotal: DGRS		(58.0)	(59.4)	(60.8)	(62.2)	(63.6)	(62.5)	(62.7)	(62.9)	(63.1)	(63.3)
Total payments		\$ (112.6)	\$ (114.8)	\$ (116.9)	\$ (119.2)	\$ (121.5)	\$ (119.7)				
<u>DGRS POC payments by funding group</u>											
DDOT	11.4%	\$ (6.6)	\$ (6.8)	\$ (6.9)	\$ (7.1)	\$ (7.3)	\$ (7.1)	\$ (7.2)	\$ (7.2)	\$ (7.2)	\$ (7.2)
Water/Sewer	18.5%	(10.7)	(11.0)	(11.2)	(11.5)	(11.7)	(11.5)	(11.6)	(11.6)	(11.6)	(11.7)
Library	2.6%	(1.5)	(1.6)	(1.6)	(1.7)	(1.6)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)
General City (2)	67.5%	(39.1)	(40.1)	(41.0)	(41.9)	(42.9)	(42.2)	(42.3)	(42.5)	(42.6)	(42.7)
Total GRS payments	100.0%	\$ (58.0)	\$ (59.4)	\$ (60.8)	\$ (62.2)	\$ (63.6)	\$ (62.5)	\$ (62.7)	\$ (62.9)	\$ (63.1)	\$ (63.3)
<u>POC Swap payments by funding group</u>											
PFRS		\$ (29.6)	\$ (29.6)	\$ (29.6)	\$ (29.6)	\$ (29.6)	\$ (29.1)	\$ (28.5)	\$ (28.1)	\$ (27.6)	
DDOT		(1.9)	(1.9)	(1.9)	(1.9)	(1.9)	(1.8)	(1.8)	(1.8)	(1.7)	
Water/Sewer		(3.0)	(3.0)	(3.0)	(3.0)	(3.0)	(3.0)	(2.9)	(2.9)	(2.8)	
Library		(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	
General City (2)		(11.0)	(11.0)	(11.0)	(11.0)	(11.0)	(11.0)	(10.8)	(10.6)	(10.4)	(10.2)
Total POC swap payments		\$ (45.9)	\$ (45.9)	\$ (45.9)	\$ (45.9)	\$ (45.9)	\$ (45.9)	\$ (45.0)	\$ (44.2)	\$ (43.5)	\$ (42.8)
<u>Supporting allocations</u>											
			Allocations								
Funding Group			2005-A								
DDOT			2006-A, 2006-B								
Water/Sewer			Refunding Tranaction	Principal & Interest	GRS Swap	PFRS Swap					
Library											
General City (2)											
Subtotal: DGRS											
PFRS											
Total											

Footnotes:

(1) Allocation of swap interest based on \$283.7 million of notional principal for GRS and \$516.3 million of notional principal for PFRS.

(2) General City is comprised of a General Fund component as well as a portion allocated to other funds (i.e. Solid Waste fund, Street funds, and certain cost centers within Planning & Development, BSEED and Parking).

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EXHIBIT K

FORTY-YEAR FINANCIAL PROJECTIONS

City of Detroit

Plan of Adjustment - 40 year projections

The attached Plan of Adjustment preliminary forecast (the "POA Financial Projections"), its assumptions and underlying data are the product of the Client and its management ("Management") and consist of information obtained solely from the Client. With respect to prospective financial information relative to the Client, Ernst & Young LLP ("EY") did not examine, compile or apply agreed upon procedures to such information in accordance with attestation standards established by the AICPA and EY expresses no assurance of any kind on the information presented. It is the Client's responsibility to make its own decision based on the information available to it. Management has the knowledge, experience and ability to form its own conclusions related to the Client's POA Financial Projections. There will usually be differences between forecasted and actual results because events and circumstances frequently do not occur as expected and those differences may be material. EY takes no responsibility for the achievement of forecasted results. Accordingly, reliance on this report is prohibited by any third party as the projected financial information contained herein is subject to material change and may not reflect actual results.

Plan of Adjustment - 40 year projections

Assumptions
(\$ in millions)

Plan of Adjustment - 40 year projections

General Fund Cash Flows	GF 40yr cash flows	\$4.2b funds available for unsecured claims
	DIP financing	Quality of Life (\$120m @ 6.5% assumed to be refinanced as part of exit facility)
	Exit financing	\$300m note @ 6.0% maturing in FY23
	Swap treatment	\$85m settlement
	Contingency	Reflects 1.0% of total revenues
Revenue stream from DWSD	Pension	\$429m for pension in the first 10 years
	OPEB	12.1% of OPEB - current retirees payments
	POC	11.5% of total POC payments
Reimbursement from other funds	Reimbursements from Parking (non-GF) and Library	
Hypothetical art proceeds (a)	Foundations	\$366m over 20 years
	DIA	\$100m over 20 years
Hypothetical State settlement (a)	Contributions to pension	\$195m in FY15
Hypothetical claims treatment		
PFRS		
Pension	Contributions (years 1-10)	Estimated to be \$261m from foundations / State settlement
	Contributions (years 11-40)	UAAL as of June 30, 2023 estimated to be ~\$681m (b) amortized over 30yr, including contributions in second decade from DIA and foundations
	Discount rate	6.75%
	Targeted funded status as of 2023	78%
GRS		
Pension	Contributions (years 1-10)	Estimated to be \$99m from State settlement; \$429m from DWSD; \$45m from DIA; \$146m from GF & other funds
	Contributions (years 11-40)	UAAL as of June 30, 2023 estimated to be ~\$695m (b) amortized over 30yr, including contributions in second decade from DIA and foundations
	Discount rate	6.75%
	Targeted funded status as of 2023	70%
UTGO	Hypothetical Note A	\$287.5m note funded with pass-through UTGO millage
Other unsecured	Hypothetical Notes B	\$650m note paid over 30 years - \$450m OPEB, \$18m LTGO, \$162m POC, \$4m notes/loans and \$16m other

Footnotes:

(a) Hypothetical art and State settlement proceeds are subject to a consensual agreement with respect to the treatment of pension-related claims.

(b) Estimated pension contributions to retirement systems and unfunded pension liabilities as of June 30, 2023 are subject to change.

Plan of Adjustment - 40 year projections

Recovery summary

(\$ in millions)

10 Years

Hypothetical distributions

Creditor	Claim	State settlement	Art proceeds	Cash	Notes		10 year \$
					A (UTGO)	B	
PFRS pension	\$1,250	\$96	\$165				\$261
GRS pension	\$1,879	\$99	\$45	\$575			\$719
PFRS OPEB	\$2,208			\$9		\$79	\$88
GRS OPEB	\$2,095			\$11		\$74	\$85
UTGO	\$388				\$328		\$328
LTGO	\$164					\$6	\$6
POC	\$1,473					\$55	\$55
Notes/loans payable	\$34					\$1	\$1
Other unsecured items	\$150					\$6	\$6
		\$9,640	\$195	\$210	\$595	\$328	\$221
							\$1,548

40 Years

Hypothetical distributions

Creditor	Claim	State settlement	Art proceeds	Cash	Notes		Illustrative Recoveries			Adjusted %
					A (UTGO)	B	\$	\$ PV (a)	%	
PFRS pension	\$1,250	\$96	\$233	\$1,325			\$1,654	\$735	59%	Excludes State, Foundation, and DIA proceeds
GRS pension	\$1,879	\$99	\$233	\$1,809			\$2,141	\$1,118	60%	
PFRS OPEB	\$2,208			\$9		\$436	\$445	\$212	10%	
GRS OPEB	\$2,095			\$11		\$409	\$420	\$201	10%	
UTGO	\$388				\$368		\$368	\$288	74%	
LTGO	\$164					\$34	\$34	\$16	10%	
POC	\$1,473					\$304	\$304	\$141	10%	
Notes/loans payable	\$34					\$7	\$7	\$3	10%	
Other unsecured items	\$150					\$31	\$31	\$14	10%	
		\$9,640	\$195	\$466	\$3,154	\$368	\$1,221	\$5,404	\$2,730	28%

Description of Hypothetical notes

Note	Face value	Interest rate	Recipients	Term	Comments
Note A	\$287.5	n/a	UTGO	14 years	Represents ~87% of UTGO scheduled debt service
Note B	\$650.0	4%, 4%, 6%	OPEB, LTGO, POC, Notes & Other unsec.	30 years	10 yrs interest only, and straight-line amortization thereafter

Footnotes:

(a) Present value amounts calculated assuming 5% discount rate.

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Plan of Adjustment - 40 year projections

Preliminary forecast and distributions

(\$ in millions)

		2014- 2023	2024- 2033	2034- 2043	2044- 2053	40-year total
Revenues	<u>Growth after FY23</u>					
Municipal income tax	2.4% - 2.8%	\$ 2,770.2	\$ 3,510.0	\$ 4,590.6	\$ 6,059.3	\$ 16,930.1
State revenue sharing	0.1% - 1.7%	1,963.9	2,076.3	2,262.5	2,488.6	8,791.3
Wagering taxes	1.0%	1,745.7	1,924.6	2,126.0	2,348.4	8,144.7
Property taxes	1.5% - 2.2%	1,089.7	1,368.5	1,638.6	1,901.7	5,998.4
Utility users' taxes	1.5% - 1.7%	257.2	304.3	353.2	409.9	1,324.6
Sales and charges for services	2.0%	1,118.9	1,162.6	1,417.2	1,727.5	5,426.2
Other revenue	2.0%	712.8	753.5	918.5	1,119.7	3,504.5
General Fund reimbursements	2.0%	264.1	238.8	291.1	354.9	1,149.0
Transfers in for UTGO	n/a	532.8	147.6	22.1	-	702.4
Restructuring:						
Department revenue initiatives	2.0%	477.2	578.3	704.9	859.3	2,619.6
QOL / exit financing proceeds (net)	n/a	292.7	-	-	-	292.7
Total revenues		11,225.1	12,064.6	14,324.6	17,269.2	54,883.5
Expenditures						
Salaries/overtime/fringe - Public Safety	2.0% - 2.25%	(2,858.7)	(3,524.5)	(4,356.5)	(5,442.1)	(16,181.8)
Salaries/overtime/fringe - Non-Public Safety	2.0% - 2.25%	(901.6)	(1,087.2)	(1,343.9)	(1,678.8)	(5,011.5)
Health benefits (a)	<i>~4% inflation cap beg. FY20</i>	(752.3)	(928.2)	(1,373.9)	(2,033.7)	(5,088.1)
OPEB payments - future retirees	<i>-1% of wages uniform / 2% of wages non-uniform</i>	(43.9)	(53.5)	(65.6)	(81.1)	(244.1)
Active pension plan	<i>11.2%/12.25% uniform / 5.75% non-uniform</i>	(326.7)	(417.5)	(515.6)	(643.2)	(1,903.0)
Other operating expenses	2.0%	(3,013.7)	(3,436.4)	(4,189.0)	(5,106.4)	(15,745.5)
Restructuring:						
Additional operating expenditures	2.0%	(368.9)	(379.2)	(462.3)	(563.5)	(1,774.0)
Working capital	n/a	(24.8)	-	-	-	(24.8)
Secured debt service	n/a	(390.5)	(391.0)	(67.2)	-	(848.6)
Contributions to income stabilization fund	n/a	(17.8)	(2.2)	-	-	(20.0)
Swap interest set-aside	n/a	(103.7)	-	-	-	(103.7)
QOL / exit financing principal/interest payments	n/a	(420.9)	-	-	-	(420.9)
Reorganization (Capital investments)	2.0%	(609.4)	(415.4)	(501.4)	(605.3)	(2,131.5)
Restructuring professional fees	n/a	(130.0)	-	-	-	(130.0)
Blight (excludes heavy commercial)	n/a	(420.0)	-	-	-	(420.0)
PLD decommission	n/a	(75.0)	-	-	-	(75.0)
Contingency	n/a	(101.1)	(120.6)	(143.2)	(172.7)	(537.7)
Reinvestment deferrals	n/a	45.2	146.6	52.3	(244.2)	-
Total expenditures		(10,513.8)	(10,609.2)	(12,966.2)	(16,570.9)	(50,660.1)
Funds available for unsecured claims		\$ 711.3	\$ 1,455.3	\$ 1,358.4	\$ 698.3	\$ 4,223.4

Footnotes:

(a) Health benefits include \$142.8m of OPEB payments for current retirees in FY 2014 (\$123.8m) and FY 2015 (\$19m).

Plan of Adjustment - 40 year projections

Preliminary forecast and distributions

(\$ in millions)

	2014- 2023	2024- 2033	2034- 2043	2044- 2053	40-year total
<u>Sources</u>					
Funds available for unsecured claims	\$ 711.3	\$ 1,455.3	\$ 1,358.4	\$ 698.3	\$ 4,223.4
Revenue stream from DWSD - no transaction					
Pension	428.5	-	-	-	428.5
OPEB (based on 12.1% of OPEB - current retirees payments)	19.9	41.4	39.1	3.0	103.5
POC (based on 11.5% of total POC payments)	6.4	14.2	13.5	1.0	35.1
Sub-total: Revenue stream from DWSD	454.8	55.7	52.6	4.1	567.1
Reimbursement from other funds	27.6	32.9	25.3	15.3	101.1
Hypothetical art proceeds					
Foundation fundraising	164.7	201.3	-	-	366.0
DIA contributions	45.0	55.0	-	-	100.0
State settlement	194.8	-	-	-	194.8
Total hypothetical sources	\$ 1,598.2	\$ 1,800.2	\$ 1,436.3	\$ 717.7	\$ 5,552.4
<u>Uses</u>					
Hypothetical retiree payments					
PFRS pension payments	(260.7)	(617.7)	(464.5)	(311.3)	(1,654.2)
GRS pension payments	(718.6)	(630.4)	(474.0)	(317.7)	(2,140.7)
PFRS OPEB payments - current retirees	(9.1)	-	-	-	(9.1)
GRS OPEB payments - current retirees	(10.9)	-	-	-	(10.9)
Subtotal: hypothetical retiree distributions	(999.3)	(1,248.1)	(938.5)	(628.9)	(3,814.9)
Hypothetical notes					
Note A (UTGO)	(327.5)	(40.8)	-	-	(368.4)
Note B (\$650m - 10yr Interest only)	(221.0)	(495.4)	(468.0)	(36.3)	(1,220.6)
Subtotal: hypothetical notes	(548.5)	(536.2)	(468.0)	(36.3)	(1,589.0)
Total hypothetical distributions / total uses	\$ (1,547.8)	\$ (1,784.3)	\$ (1,406.5)	\$ (665.2)	\$ (5,403.9)
Surplus / (deficit)	\$ 50.4	\$ 15.8	\$ 29.7	\$ 52.5	\$ 148.5
Ending cash balance	\$ 86.4	\$ 102.2	\$ 131.9	\$ 184.5	\$ 184.5

Plan of Adjustment - 40 year projections

Preliminary forecast and distributions

(\$ in millions)

	2014- 2023	2024- 2033	2034- 2043	2044- 2053	40-year total
Total distributions to creditors					
PFRS pension (c)	\$ (260.7)	\$ (617.7)	\$ (464.5)	\$ (311.3)	\$ (1,654.2)
GRS pension (c)	(718.6)	(630.4)	(474.0)	(317.7)	(2,140.7)
PFRS OPEB	(9.1)	-	-	-	(9.1)
GRS OPEB	(10.9)	-	-	-	(10.9)
UTGO (Note A)	(327.5)	(40.8)	-	-	(368.4)
<u>Note B</u>					
PFRS OPEB	(78.9)	(176.9)	(167.2)	(13.0)	(436.0)
GRS OPEB	(74.1)	(166.0)	(156.8)	(12.2)	(409.0)
LTGO	(6.1)	(13.7)	(12.9)	(1.0)	(33.7)
POC	(55.0)	(123.4)	(116.5)	(9.0)	(304.0)
Notes/loans payable	(1.3)	(2.8)	(2.7)	(0.2)	(6.9)
Other unsecured items	(5.6)	(12.6)	(11.9)	(0.9)	(31.0)
Total hypothetical distributions to unsecured creditors	(1,547.8)	(1,784.3)	(1,406.5)	(665.2)	(5,403.9)
Total secured debt service (including QOL/Exit financing)	(811.4)	(391.0)	(67.2)	-	(1,269.5)
Total distributions to creditors	\$ (2,359.2)	\$ (2,175.3)	\$ (1,473.7)	\$ (665.2)	\$ (6,673.5)
Percentage of total revenues (including other sources)	19.5%	17.5%	10.2%	3.8%	11.9%

	Claims (a)		40 years		%
	\$ in millions	%	Nominal (b)	%	
PFRS pension (c)	1,250.0	13%	1,325.2	106%	481.8
GRS pension (c)	1,879.0	19%	1,808.9	96%	895.5
PFRS OPEB	2,207.8	23%	445.1	20%	211.9
GRS OPEB	2,095.2	22%	419.9	20%	201.1
Sub-total: Pension and OPEB	7,432.1	77%	3,999.2	54%	1,790.3
UTGO (Note A)	387.9	4%	368.4	95%	288.4
<u>Notes B (excl. OPEB)</u>					
LTGO	163.5	2%	33.7	21%	15.7
POC	1,472.9	15%	304.0	21%	141.4
Notes/loans payable	33.6	0%	6.9	21%	3.2
Other unsecured items	150.0	2%	31.0	21%	14.4
Sub-total: Note B (excl. OPEB)	1,820.1	19%	375.6	21%	174.7
Total	\$ 9,640.0	100%	\$ 4,743.1	49%	\$ 2,253.4

Footnotes:

(a) Subject to ongoing legal review/negotiation. Final allowed claim amounts under these categories may be materially different.

(b) Nominal pension system payments have each been adjusted by \$661m for PFRS and GRS combined (State settlement & art proceeds) for the calculation of recoveries.

(c) Retirement system pension claims based on actuarial valuation as of June 30, 2013.

Plan of Adjustment - 40 year projections

Preliminary forecast and distributions

(\$ in millions)

	Preliminary forecast										2014-2023
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues											
Municipal income tax	\$ 247.9	\$ 256.2	\$ 262.3	\$ 268.3	\$ 274.0	\$ 279.9	\$ 286.0	\$ 292.2	\$ 298.5	\$ 304.9	\$ 2,770.2
State revenue sharing	191.5	192.9	194.5	196.1	197.8	199.6	201.4	194.9	196.6	198.3	1,963.9
Wagering taxes	169.9	168.2	169.9	171.6	173.3	175.0	176.8	178.5	180.3	182.1	1,745.7
Property taxes	114.9	104.5	106.8	105.2	105.3	106.6	106.8	109.6	113.2	116.9	1,089.7
Utility users' taxes	20.1	24.5	24.9	25.5	26.0	26.4	26.8	27.2	27.6	28.0	257.2
Sales and charges for services	131.5	118.0	115.8	113.7	111.5	109.3	107.1	104.5	103.4	104.1	1,118.9
Other revenue	86.3	80.1	78.7	67.3	66.0	66.3	66.6	66.9	67.2	67.5	712.8
General Fund reimbursements	29.8	42.9	41.7	21.4	21.4	21.4	21.4	21.4	21.4	21.4	264.1
Transfers in for UTGO	66.5	62.6	57.7	57.6	56.5	54.1	53.4	52.7	37.7	33.9	532.8
Restructuring:											
Department revenue initiatives	7.2	72.0	48.3	53.0	56.2	45.8	46.2	46.1	50.6	51.8	477.2
QOL / exit financing proceeds (net)	52.5	240.2	-	-	-	-	-	-	-	-	292.7
Total revenues	1,118.2	1,362.1	1,100.7	1,079.6	1,088.1	1,084.5	1,092.4	1,094.0	1,096.5	1,109.0	11,225.1
Expenditures											
Salaries/overtime/fringe - Public Safety	(245.2)	(264.1)	(270.3)	(277.5)	(284.4)	(291.5)	(297.4)	(303.3)	(309.4)	(315.6)	(2,858.7)
Salaries/overtime/fringe - Non-Public Safety	(85.7)	(86.9)	(86.0)	(86.1)	(88.0)	(90.2)	(92.0)	(93.8)	(95.4)	(97.3)	(901.6)
Health benefits (a)	(173.0)	(67.1)	(52.1)	(55.9)	(60.0)	(63.6)	(66.1)	(68.7)	(71.5)	(74.3)	(752.3)
OPEB payments - future retirees	(3.9)	(4.1)	(4.2)	(4.3)	(4.4)	(4.5)	(4.5)	(4.6)	(4.7)	(4.8)	(43.9)
Active pension plan	(17.0)	(31.4)	(32.0)	(32.9)	(33.7)	(34.5)	(35.2)	(35.9)	(36.6)	(37.4)	(326.7)
Other operating expenses	(290.9)	(313.6)	(312.8)	(293.3)	(296.7)	(295.7)	(297.6)	(299.4)	(306.1)	(307.7)	(3,013.7)
Restructuring:											
Additional operating expenditures	(12.6)	(68.9)	(51.3)	(42.6)	(32.9)	(29.7)	(32.2)	(31.7)	(33.1)	(34.0)	(368.9)
Working capital	(39.8)	15.0	-	-	-	-	-	-	-	-	(24.8)
Secured debt service	(35.4)	(39.4)	(39.4)	(39.4)	(39.4)	(39.4)	(39.5)	(39.5)	(39.5)	(39.6)	(390.5)
Contributions to income stabilization fund	-	(2.5)	(2.3)	(2.3)	(2.2)	(2.1)	(2.1)	(2.0)	(1.3)	(1.1)	(17.8)
Swap interest set-aside	(45.9)	(57.8)	-	-	-	-	-	-	-	-	(103.7)
QOL / exit financing principal/interest payments	(1.3)	(14.6)	(18.0)	(18.0)	(18.0)	(68.0)	(90.0)	(85.5)	(81.0)	(26.5)	(420.9)
Reorganization (Capital investments)	(31.2)	(152.1)	(91.0)	(61.7)	(52.4)	(49.3)	(45.5)	(44.4)	(41.8)	(40.0)	(609.4)
Restructuring professional fees	(82.2)	(47.8)	-	-	-	-	-	-	-	-	(130.0)
Blight (excludes heavy commercial)	(2.0)	(98.0)	(80.0)	(80.0)	(80.0)	(80.0)	-	-	-	-	(420.0)
PLD decommission	-	(25.0)	(25.0)	(25.0)	-	-	-	-	-	-	(75.0)
Contingency	-	(13.6)	(11.0)	(10.8)	(10.9)	(10.8)	(10.9)	(10.9)	(11.0)	(11.1)	(101.1)
Reinvestment deferrals	-	-	62.5	38.0	1.7	59.4	(15.4)	(10.9)	(16.0)	(74.2)	45.2
Total expenditures	(1,066.2)	(1,271.9)	(1,012.7)	(991.7)	(1,001.2)	(1,000.0)	(1,028.4)	(1,030.7)	(1,047.5)	(1,063.6)	(10,513.8)
Funds available for unsecured claims	\$ 51.9	\$ 90.3	\$ 88.0	\$ 87.9	\$ 86.9	\$ 84.5	\$ 64.0	\$ 63.3	\$ 49.1	\$ 45.4	\$ 711.3

Footnotes:

(a) Health benefits include \$142.8m of OPEB payments for current retirees in FY 2014 (\$123.8m) and FY 2015 (\$19m).

Plan of Adjustment - 40 year projections

Preliminary forecast and distributions

(\$ in millions)

	Preliminary forecast										2014-2023
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Sources											
Funds available for unsecured claims	\$ 51.9	\$ 90.3	\$ 88.0	\$ 87.9	\$ 86.9	\$ 84.5	\$ 64.0	\$ 63.3	\$ 49.1	\$ 45.4	\$ 711.3
Revenue stream from DWSD - no transaction											
Pension	-	65.4	45.4	45.4	45.4	45.4	45.4	45.4	45.4	45.4	428.5
OPEB (based on 12.1% of OPEB - current retirees payments)	-	2.5	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	19.9
POC (based on 11.5% of total POC payments)	-	0.4	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	6.4
Sub-total: Revenue stream from DWSD	-	68.3	48.3	48.3	48.3	48.3	48.3	48.3	48.3	48.3	454.8
Reimbursement from other funds	-	3.1	3.1	3.1	3.1	3.1	3.0	3.0	3.0	3.0	27.6
Hypothetical art proceeds											
Foundation fundraising	-	18.3	18.3	18.3	18.3	18.3	18.3	18.3	18.3	18.3	164.7
DIA contributions	-	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	45.0
State settlement	-	194.8	-	-	-	-	-	-	-	-	194.8
Total hypothetical sources	\$ 51.9	\$ 379.8	\$ 162.7	\$ 162.7	\$ 161.6	\$ 159.3	\$ 138.6	\$ 137.9	\$ 123.7	\$ 120.0	\$ 1,598.2
Uses											
Hypothetical retiree payments											
PFRS pension payments	-	(114.3)	(18.3)	(18.3)	(18.3)	(18.3)	(18.3)	(18.3)	(18.3)	(18.3)	(260.7)
GRS pension payments	-	(188.2)	(76.9)	(76.9)	(76.8)	(76.6)	(56.5)	(56.5)	(55.2)	(54.9)	(718.6)
PFRS OPEB payments - current retirees	(9.1)	-	-	-	-	-	-	-	-	-	(9.1)
GRS OPEB payments - current retirees	(10.9)	-	-	-	-	-	-	-	-	-	(10.9)
Subtotal: hypothetical retiree distributions	(20.0)	(302.5)	(95.2)	(95.2)	(95.1)	(94.9)	(74.8)	(74.8)	(73.5)	(73.2)	(999.3)
Hypothetical notes											
Note A (UTGO)	-	(45.8)	(41.5)	(41.5)	(40.5)	(38.4)	(37.8)	(37.1)	(24.1)	(20.8)	(327.5)
Note B (\$650m - 10yr Interest only)	-	(13.0)	(26.0)	(26.0)	(26.0)	(26.0)	(26.0)	(26.0)	(26.0)	(26.0)	(221.0)
Subtotal: hypothetical notes	-	(58.8)	(67.5)	(67.5)	(66.5)	(64.4)	(63.8)	(63.1)	(50.1)	(46.8)	(548.5)
Total hypothetical distributions / total uses	\$ (20.0)	\$ (361.4)	\$ (162.7)	\$ (162.7)	\$ (161.6)	\$ (159.3)	\$ (138.6)	\$ (137.9)	\$ (123.7)	\$ (120.0)	\$ (1,547.8)
Surplus / (deficit)	\$ 32.0	\$ 18.4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50.4
Ending cash balance	\$ 68.0	\$ 86.4	\$ 86.4	\$ 86.4	\$ 86.4	\$ 86.4	\$ 86.4	\$ 86.4	\$ 86.4	\$ 86.4	\$ 86.4

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EXHIBIT L

DWSD CURRENT AND HISTORICAL FINANCIAL INFORMATION

City of Detroit
Detroit Water and Sewer Department
Water Fund
Historical Water Fund Income Statement

	For the Fiscal Year Ended					
	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013
Water Sales - Detroit	\$ 74,442,186	\$ 65,360,449	\$ 65,580,546	\$ 74,810,362	\$ 71,540,060	\$ 75,653,761
Water Sales - Suburban	216,867,005	206,282,285	210,662,057	237,099,865	258,587,439	275,185,243
Miscellaneous	1,674,029	2,452,729	9,227,823	4,091,974	6,002,446	4,688,757
Total Revenues	292,983,220	274,095,463	285,470,426	316,002,201	336,129,945	355,527,761
Source of Supply	1,991,566	1,435,307	1,600,836	5,683,036	9,680,853	3,787,570
Low-lift Pumping	5,070,132	6,136,788	4,897,562	8,269,998	8,145,801	7,152,542
High-lift Pumping	21,329,905	22,052,260	17,971,502	19,581,883	22,998,901	21,686,100
Purification	17,077,316	19,062,007	15,464,412	17,681,131	19,335,784	15,998,705
Water Quality Operations	1,244,597	1,111,392	792,590	787,600	815,616	782,672
Pumping Stations	0	0	0	16,741,756	24,908,886	19,328,514
Transmission and Distributions	26,448,973	43,536,055	34,158,895	28,596,533	23,503,906	28,420,176
Services and Meters	5,977,508	5,812,986	8,096,307	13,235,615	11,678,595	16,750,695
Hydrant Division	128,697	3,489	314,729	697,442	417,833	508,762
Commercial	6,112,874	7,046,284	7,632,044	6,129,979	7,572,727	6,919,951
Operations and Maintenance	30,371,887	33,709,777	45,426,798	0	0	0
Central City Staff Services	7,994,520	5,664,954	6,225,681	0	0	0
Administrative and General	17,621,924	20,172,634	15,351,608	29,475,444	36,021,547	24,996,371
Nonrecurring Capital Asset Adjustments	28,283,497	0	0	0	0	18,735,709
Net OPEB Obligation	0	0	0	0	0	17,248,909
Other Items	0	0	0	14,638,350	15,124,239	0
Depreciation	67,504,841	71,084,673	81,660,122	71,995,060	81,602,960	83,031,094
Total Operating Expenses	237,158,237	236,828,606	239,593,086	233,513,827	261,807,648	265,347,771
Operating Income	55,824,983	37,266,857	45,877,340	82,488,374	74,322,297	90,179,990
Investment Earnings (Losses)	29,312,849	13,749,381	(23,979,799)	14,479,871	(72,582,266)	(6,941,979)
Loss on Disposal of Capital Assets	0	0	0	0	0	0
Interest Expense, Net of Capitalized Interest	(123,619,840)	(112,905,999)	(107,044,663)	(111,666,753)	(108,750,464)	(127,866,520)
Amortization of Bond Issuance Costs	0	0	0	0	(7,059,640)	(8,533,883)
Miscellaneous Revenue (Expense)	1,679,909	(7,920,379)	664,100	1,588,987	453,615	6,404,158
Total Other Income (Expenses)	(92,627,082)	(107,076,997)	(130,360,362)	(95,597,895)	(187,938,755)	(136,938,224)
Decrease in Net Assets before Capital Contributions, Transfers, and Special Items	(36,802,099)	(69,810,140)	(84,483,022)	(13,109,521)	(113,616,458)	(46,758,234)
Capital Contributions	605,746	340,076	111,777	211,745	20,500	165,403
Transfers In	9,575,331	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Special Items	0	0	0	0	0	0
Capital Contributions, Transfers In, Transfers Out, and Special Items	10,181,077	340,076	111,777	211,745	20,500	165,403
Increase (Decrease) in Net Assets	(26,621,022)	(69,470,064)	(84,371,245)	(12,897,776)	(113,595,958)	(46,592,831)
Net Assets, Beginning	400,952,650	374,331,628	304,861,564	136,375,840	123,478,064	9,882,106
Adjustments to Net Assets	0	0	(84,114,479)	0	0	0
Net Assets, Beginning (Adjusted)	400,952,650	374,331,628	220,747,085	136,375,840	123,478,064	9,882,106
Increase (Decrease) in Net Assets	(26,621,022)	(69,470,064)	(84,371,245)	(12,897,776)	(113,595,958)	(46,592,831)
Net Assets, Ending	\$ 374,331,628	\$ 304,861,564	\$ 136,375,840	\$ 123,478,064	\$ 9,882,106	\$ (36,710,725)

Source: FY 2013 information obtained from preliminary financial statements; FY 2008 - 2012 obtained from audited financial statements.

City of Detroit
Detroit Water and Sewer Department
Sewage Disposal Fund
Historical Sewage Fund Income Statement

	For the Fiscal Year Ended					
	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013
General Customers	\$ 135,966,630	\$ 162,813,091	\$ 167,986,001	\$ 188,929,588	\$ 186,551,894	\$ 193,098,413
Suburban Customers	201,722,312	219,638,029	187,874,924	213,888,870	242,759,761	238,301,009
City Departments	3,441,917	642,654	532,109	567,670	617,325	635,188
Sewage Surcharge	1,435,519	2,957,031	3,730,043	3,424,043	2,601,809	5,204,732
Miscellaneous	4,342,453	4,075,593	5,414,313	3,908,904	5,124,102	3,623,918
Total Revenues	346,908,831	390,126,398	365,537,390	410,719,075	437,654,891	440,863,260
Sewage Treatment Plant	131,877,214	129,314,215	141,078,880	149,268,127	144,270,145	128,418,729
Interceptors and Regulators	3,419,697	6,363,301	2,175,886	9,867,867	14,030,425	8,456,026
Sewer Pumping Stations	3,220,434	7,362,432	2,684,307	13,671,159	8,458,261	8,444,193
Sewer Maintenance and Engineering	13,027,555	19,710,820	20,009,122	8,585,844	4,581,284	0
Meters	0	0	0	0	0	142,199
Industrial Waste Control	0	0	0	0	0	4,145,645
Sewer	0	0	0	0	0	8,201,988
Combined Sewage Overflow Control Basins	489,622	569,971	714,292	4,608,783	5,042,764	5,319,475
Commercial	7,610,884	8,107,329	6,655,589	9,290,038	5,970,441	6,519,748
Operations and Maintenance	16,152,236	16,626,233	13,624,330	9,517,917	5,240,561	0
Central Services and General Fund Reimbursements	5,688,320	7,778,365	4,046,518	0	0	0
Administrative and General	32,943,836	24,906,841	19,465,067	26,001,008	29,429,706	35,065,939
Other Items	0	0	0	16,439,026	15,332,241	50,579,250
Depreciation	94,145,601	96,509,481	97,713,277	150,660,578	115,604,049	121,464,302
Total Operating Expenses	308,575,399	317,248,988	308,167,268	397,910,347	347,959,877	376,757,496
Operating Income	38,333,432	72,877,410	57,370,122	12,808,728	89,695,014	64,105,764
Investment Earnings (Losses)	27,634,679	11,501,806	(23,300,503)	(1,168,864)	(64,450,366)	(7,939,285)
Loss on Disposal of Capital Assets	0	0	0	(91,476,801)	0	(2,752)
Interest Expense, Net of Capitalized Interest	(120,537,137)	(133,029,160)	(118,561,130)	(119,734,891)	(108,153,176)	(142,081,167)
Amortization of Bond Issuance Costs	0	0	0	0	(8,796,332)	(14,978,455)
Miscellaneous Revenue	1,548,292	9,331,912	124,285	2,209,701	1,846,318	861,759
Total Other Income (Expenses)	(91,354,166)	(112,195,442)	(141,737,348)	(210,170,855)	(179,553,556)	(164,139,900)
Decrease in Net Assets before Capital Contributions, Transfers, and Special Items	(53,020,734)	(39,318,032)	(84,367,226)	(197,362,127)	(89,858,542)	(100,034,136)
Capital Contributions	0	2,322,233	6,610,573	5,523,194	0	0
Transfers In	1,511,419	0	0	0	0	0
Transfers Out	(8,063,912)	0	0	0	0	0
Special Items	(141,962,894)	(36,900,173)	0	0	0	0
Capital Contributions, Transfers In, Transfers Out, and Special Items	(148,515,387)	(34,577,940)	6,610,573	5,523,194	0	0
Increase (Decrease) in Net Assets	(201,536,121)	(73,895,972)	(77,756,653)	(191,838,933)	(89,858,542)	(100,034,136)
Net Assets, Beginning	877,308,457	675,772,336	601,876,364	439,161,426	247,322,493	157,463,951
Adjustments to Net Assets	0	0	(84,958,285)	0	0	0
Increase (Decrease) in Net Assets	(201,536,121)	(73,895,972)	(77,756,653)	(191,838,933)	(89,858,542)	(100,034,136)
Net Assets, Ending	\$ 675,772,336	\$ 601,876,364	\$ 439,161,426	\$ 247,322,493	\$ 157,463,951	\$ 57,429,815

Source: FY 2013 information obtained from preliminary financial statements; FY 2008 - 2012 obtained from audited financial statements.

City of Detroit
Detroit Water and Sewer Department
Water Fund
Historical Water Fund Balance Sheet

	As of:					
	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013
Cash and Cash Equivalents	\$ 48,660,120	\$ 80,194	\$ 11,585,084	\$ 7,357,748	\$ 17,969,040	\$ 21,321,725
Investments	49,496,338	44,013,126	21,192,353	84,018,134	0	55,599,174
Billed Accounts Receivable	62,904,132	70,619,839	61,573,023	72,914,205	85,327,741	76,807,485
Unbilled Accounts Receivable	23,088,374	24,551,149	26,702,430	30,350,253	37,465,551	31,426,122
Other Accounts Receivable	1,740,581	0	2,284,629	3,757,139	4,410,841	2,827,025
Less: Allowance for Doubtful Accounts	(35,952,199)	(41,327,531)	(25,061,864)	(25,387,639)	(28,259,741)	(27,158,423)
Total Accounts Receivable, Net	51,780,888	53,843,457	65,498,218	81,633,958	98,944,392	83,902,209
Due from Other Funds	21,334,188	67,887,115	118,670,060	66,690,098	41,459,509	48,334,968
Due from Fiduciary Funds	0	0	0	0	0	1,680,314
Inventories	7,350,654	5,554,349	7,251,842	5,939,985	5,660,326	6,261,724
Prepaid Expenses	1,498,226	1,211,910	1,273,189	1,510,001	4,497,545	3,819,179
Restricted Cash and Cash Equivalents	23,731,177	27,303,429	5,554,329	8,870,389	40,565,853	0
Restricted Investments	106,114,606	84,743,357	106,879,144	134,715,746	139,056,728	0
Restricted Other Accounts Receivable	0	0	339,247	0	0	0
Restricted Due from Other Funds	13,824,852	6,610,671	9,393,793	4,045,774	0	0
Total Current Assets	323,791,049	291,247,608	347,637,259	394,781,833	348,153,393	220,919,293
Restricted Cash and Cash Equivalents	11,884,886	15,461,872	14,192,858	3,810,114	2,179,760	24,045,179
Restricted Investments	435,763,345	338,514,873	221,486,588	45,032,315	195,711,983	281,068,512
Other Receivables						5,121,918
Net Pension Asset	77,642,310	81,680,247	85,525,858	88,474,553	90,677,096	101,134,107
Deferred Charges	0	42,545,292	40,268,106	37,990,918	38,321,804	36,280,286
Fair Value of Derivatives	0	0	26,984,477	27,693,455	0	0
Bond and Pension Obligation Certificate Issueance Costs	45,222,267	0	0	0	0	0
Total Non-Current Assets	570,512,808	478,202,284	388,457,887	203,001,355	326,890,643	447,650,002
Net Capital Assets	2,045,920,357	2,131,725,774	2,164,861,726	2,172,321,545	2,157,804,200	2,083,632,381
Deferred Outflows of Resources	0	0	4,500,379	1,927,019	14,179,042	0
Total Assets	\$ 2,940,224,214	\$ 2,901,175,666	\$ 2,905,457,251	\$ 2,772,031,752	\$ 2,847,027,278	\$ 2,752,201,676
Current Liabilities						
Accounts and Contracts Payable	\$ 36,663,387	\$ 32,601,306	\$ 33,222,785	\$ 28,951,855	\$ 36,736,029	\$ 23,947,477
Accrued Salaries and Wages	3,114,934	2,418,786	2,519,342	922,524	1,096,137	\$ 969,965
Due to Other Funds	15,392,726	58,809,093	115,215,099	36,204,233	14,972,320	8,272,748
Due to Fiduciary Funds	1,788,861	3,226,516	5,056,959	8,549,055	10,952,567	0
Accrued Interest Payable	49,689,756	57,500,394	58,466,586	57,839,797	66,907,594	66,454,704
Other Accrued Liabilities	5,226,448	5,612,337	12,532,988	18,295,619	10,092,925	13,592,704
Revenue Bonds and State Revolving Loans Payable, Net	32,890,000	35,170,000	36,760,000	45,090,000	33,195,000	41,380,000
Pension Obligation Certificates of Participation	0	257,831	593,104	913,613	1,250,905	2,855,885
Capital Leases Payable within One Year	863,422	894,020	663,649	30,534	0	0
Accrued Compensated Absences	7,288,290	7,091,446	7,078,769	6,427,622	6,806,399	9,340,642
Accrued Workers' Compensation	2,056,000	2,087,000	2,011,000	1,868,000	1,489,000	1,435,000
Claims and Judgements	528,700	6,000	80,000	3,531,000	68,000	17,236
Pollution Remediation Obligations	0	20,992	0	0	0	0
Total Current Liabilities	155,502,524	205,695,721	274,200,281	208,623,852	183,566,876	168,266,361
Long-Term Liabilities						
Revenue Bonds and State Revolving Loans Payable, Net	2,295,236,022	2,263,338,649	2,153,379,619	2,114,741,662	2,485,717,942	2,447,241,502
Pension Obligation Certificates of Participation Payable, Net	81,333,125	81,072,429	80,477,124	79,560,644	78,306,872	76,699,025
Capital Leases Payable	1,503,991	657,430	22,423	0	0	0
Net OPEB Obligation	7,614,170	16,611,769	27,944,436	40,578,926	53,303,165	70,552,075
Accrued Compensated Absences	8,620,754	11,919,904	4,059,727	4,453,598	2,614,912	1,282,223
Accrued Workers' Compensation	9,072,000	8,608,000	8,942,000	8,469,000	8,850,000	8,155,000
Claims and Judgements	7,010,000	8,410,200	4,469,000	243,000	218,500	226,750
Pollution Remediation Obligations	0	0	80,000	0	0	0
Derivative Instruments - Swap Liability	0	0	215,506,801	191,883,006	24,566,905	16,489,465
Total Long-Term Liabilities	2,410,390,062	2,390,618,381	2,494,881,130	2,439,929,836	2,653,578,296	2,620,646,040
Total Liabilities	2,565,892,586	2,596,314,102	2,769,081,411	2,648,553,688	2,837,145,172	2,788,912,401
Invested in Capital Assets, Net of Debt Related	131,059,821	98,352,666	131,394,921	62,141,704	235,302,277	(22,450,280)
Restricted for Capital Acquisitions	57,338,174	87,293,229	25,818,115	22,648,822	0	0
Restricted for Debt Service	66,934,304	78,420,017	97,828,028	101,862,800	203,831,414	142,557,878
Unrestricted	118,099,329	40,795,652	(118,665,224)	(63,175,262)	(429,251,585)	(156,818,323)
Total Net Assets	\$ 374,331,628	\$ 304,861,564	\$ 136,375,840	\$ 123,478,064	\$ 9,882,106	\$ (36,710,725)

Footnotes:

Reporting classification of current liabilities differs from audited financial statements for comparisor

Source: FY 2013 information obtained from preliminary financial statements; FY 2008 - 2012 obtained from audited financial statements.

City of Detroit
Detroit Water and Sewer Department
Sewage Disposal Fund
Historical Sewage Fund Balance Sheet

	As of:					
	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013
Cash and Cash Equivalents	\$ 42,472,216	\$ 6,913,527	\$ 4,088,652	\$ 5,292,173	\$ 25,643,695	\$ 11,071,610
Investments	29,222,612	36,722,118	32,055,864	125,640,610	0	0
Billed Accounts Receivable	129,857,010	130,776,339	111,384,353	123,620,671	131,636,100	126,545,085
Unbilled Accounts Receivable	46,995,974	55,982,465	54,205,923	63,807,974	55,915,921	67,490,396
Grants Receivable	0	0	1,083,458	0	0	0
Other Accounts Receivable	2,271,581	168,267	10,850,578	25,485,867	25,910,127	10,800,510
Less: Allowance for Doubtful Accounts	(90,605,647)	(81,078,369)	(54,927,143)	(57,467,793)	(70,130,129)	(68,548,573)
Total Accounts Receivable, Net	88,518,918	105,848,702	122,597,169	155,446,719	143,332,019	136,287,418
Due from Other Funds	20,030,027	67,772,718	102,440,110	30,251,006	14,898,805	14,751,256
Due from Fiduciary Funds	0	0	0	0	0	1,409,855
Inventories	7,972,508	7,823,491	6,561,739	6,977,146	8,884,679	9,762,803
Prepaid Expenses	1,870,227	1,851,410	3,538,840	3,441,704	1,819,151	853,192
Restricted Cash and Cash Equivalents	19,993,654	35,118,436	8,136,025	3,015,785	215,249,247	0
Restricted Investments	71,438,000	109,529,976	125,839,450	143,315,183	146,371,609	0
Restricted Due from Other Funds	13,500,000	2,537,711	12,105,832	12,570,717	10,640,798	0
Total Current Assets	295,018,162	374,118,089	417,363,681	485,951,043	566,840,003	174,136,134
Restricted Cash and Cash Equivalents	0	5,491,507	6,334,576	2,556,843	0	100,037,594
Restricted Investments	475,640,082	290,953,454	210,268,220	84,171,807	129,227,781	355,482,764
Other Receivables	0	0	0	0	0	3,750,000
Net Pension Asset	84,465,857	87,286,336	88,455,199	86,874,832	86,245,896	91,319,602
Deferred Charges	0	47,480,761	44,772,379	42,063,997	45,428,167	43,193,749
Fair Value of Derivatives	0	0	14,947,297	14,408,688	0	0
Bond and Pension Obligation Certificate Issueance Costs	50,203,227	0	0	0	0	0
Total Non-Current Assets	610,309,166	431,212,058	364,777,671	230,076,167	260,901,844	593,783,709
Net Capital Assets	3,022,810,992	3,094,661,240	3,130,366,599	2,929,134,451	2,923,013,636	2,861,256,656
Deferred Outflows of Resources	0	0	73,286,652	63,548,517	15,979,577	0
Total Assets	\$ 3,928,138,320	\$ 3,899,991,387	\$ 3,985,794,603	\$ 3,708,710,178	\$ 3,766,735,060	\$ 3,629,176,499
Current Liabilities						
Accounts and Contracts Payable	\$ 36,518,723	\$ 33,436,847	\$ 29,902,794	\$ 49,085,299	\$ 53,141,033	\$ 50,488,376
Accrued Salaries and Wages	1,494,149	1,579,810	1,608,515	519,646	705,067	602,720
Due to Other Funds	22,823,654	72,444,082	131,927,362	70,900,052	40,083,914	52,036,220
Due to Fiduciary Funds	7,150,822	16,970,730	1,772,294	8,603,294	6,989,284	0
Accrued Interest Payable	48,788,672	52,830,943	62,455,024	61,396,780	54,945,024	70,858,984
Revenue Bonds and State Revolving Loans Payable, Net	58,645,000	60,630,000	70,345,000	72,944,000	76,575,000	78,385,000
Pension Obligation Certificates of Participation Payable	0	290,746	672,089	1,035,281	1,417,492	3,236,213
Other Accrued Liabilities	7,051,673	9,316,193	16,208,631	16,667,493	17,811,488	23,327,269
Capital Leases Payable within One Year	863,422	894,020	663,649	30,534	0	0
Accrued Compensated Absences	4,590,574	4,577,518	4,293,031	4,120,387	3,830,144	717,569
Accrued Workers' Compensation	797,000	784,000	741,000	667,000	565,000	551,000
Claims and Judgements	80,000	625,500	865,074	0	19,500	0
Pollution Remediation Obligations	0	890,000	956,878	973,113	340,613	0
Total Current Liabilities	188,803,689	255,270,389	322,411,341	286,942,879	256,423,559	280,203,351
Long-Term Liabilities						
Revenue Bonds and State Revolving Loans Payable, Net	2,948,130,743	2,920,111,415	2,870,184,745	2,821,254,302	3,173,429,787	3,112,192,669
Pension Obligation Certificates of Participation Payable, Net	92,165,806	91,871,829	91,195,843	90,157,332	88,736,610	86,914,659
Capital Leases Payable	1,503,991	657,430	22,423	0	0	0
Net OPEB Obligation	8,868,194	17,924,439	30,452,039	43,203,839	56,836,081	70,445,095
Accrued Compensated Absences	6,301,561	8,277,527	3,266,334	3,803,238	1,672,337	477,410
Accrued Workers' Compensation	3,185,000	2,883,000	2,969,000	2,875,000	2,989,000	2,742,000
Claims and Judgements	3,407,000	261,494	43,392	1,500,000	1,500,000	190,000
Pollution Remediation Obligations	0	857,500	151,157	0	0	0
Derivative Instruments - Swap Liability	0	0	225,936,903	211,651,095	27,683,735	18,581,500
Total Long-Term Liabilities	3,063,562,295	3,042,844,634	3,224,221,836	3,174,444,806	3,352,847,550	3,291,543,333
Total Liabilities	3,252,365,984	3,298,115,023	3,546,633,177	3,461,387,685	3,609,271,109	3,571,746,684
Invested in Capital Assets, Net of Debt Related	427,406,590	397,705,998	423,561,717	122,747,952	553,873,948	216,368,007
Restricted for Capital Acquisitions	60,588,611	36,232,528	30,070,066	31,318,712	0	0
Restricted for Debt Service	112,949,550	142,214,512	127,990,977	145,174,047	255,972,332	227,211,405
Unrestricted	74,827,585	25,723,326	(142,461,334)	(51,918,218)	(652,382,329)	(386,149,597)
Total Net Assets	\$ 675,772,336	\$ 601,876,364	\$ 439,161,426	\$ 247,322,493	\$ 157,463,951	\$ 57,429,815

Footnotes:

Reporting classification of current liabilities differs from audited financial statements for comparisor

Source: FY 2013 information obtained from preliminary financial statements; FY 2008 - 2012 obtained from audited financial statements.

EXHIBIT M

DWSD FINANCIAL PROJECTIONS

**City of Detroit
Water and Sewage Disposal Fund
*10-Year Projections***

**City of Detroit
Water and Sewage Disposal Fund
Assumptions**

Assumptions	Description
Revenue:	
Volumes	
Detroit Retail - Water/Sewer	FY 2014 and FY 2015 based on DWSD budget estimates. Approximately 6.3% in total volume decline from FYs' 2015 - 2023 based upon SEMCOG population decline.
Wholesale - Sewer	FY 2014 and FY 2015 based on DWSD budget estimates by customer. FYs' 2016 - 2023 reflect no growth from FY 2015 estimates.
Wholesale - Water	FY 2014 based on DWSD budget estimate by customer less 2.0%. FY 2015 based on DWSD budget estimate by customer. FY's 2015 - 2023 reflect total volume decline of approximately 2.0%.
Flint - Water	Assumed to exit the Water System in FY 2017.
Bad debt	
Detroit Retail - Sewer	15.0% of retail revenues in FY 2014 improving to 11.0% by FY 2018 and staying constant at 11.0% of retail revenues through the forecast period.
Wholesale - Sewer	2.0% of suburban revenues throughout the forecast period.
Wholesale - Water	n/a
Detroit Retail - Water	14.0% of retail revenues in FY 2014 improving to 10.0% by FY 2018 and staying constant at 10.0% of retail revenues through the forecast period.
Miscellaneous operating	
IWC Charges	FY 2014 represents DWSD budget estimates and increases 4.0% annually thereafter.
Industrial Surcharges	FY 2014 and FY 2015 represent DWSD budget estimates. FYs' 2016 - 2023 reflect no growth from FY 2015 budget estimates.
Other	Base amount represents normalized historical average, assumed to increase annually by inflation growth rate.
Nonoperating	Base amount represents normalized historical average, assumed to increase annually by inflation growth rate.
Earnings on investment	1.5% of adjusted annual fund balances. Return based on adjusted average return in prior three years.

City of Detroit
Water and Sewage Disposal Fund
Assumptions (cont'd)

Assumptions	Description
Operating & maintenance expenditures:	
Salaries & wages	
Headcount	Beginning FTE of 1,706 based on 6/30/13 level. Optimization of labor to 1,000 FTE by FY 2020 through natural attrition assumed to be 10.0% in FY 2014 and 5.0% in FYs' 2015 - 2018. FYs' 2019 and 2020 reflect attrition required to reach FTE goal of 1,000. Total headcount allocation assumed to be 63.0% Water and 37.0% Sewer per management estimates. Employees whose services are shared between Water and Sewer Systems are budgeted in the Water System. Shared labor costs are transferred from the Water System to the Sewer System.
Average wages	FY 2014 average wage rate of \$43,600 based on current DWSD budget analysis. Assumed 10.0% increase in FY 2015 related to job classification and management input on related compensation changes due to optimization. FYs' 2016 - 2023 reflect FY 2015 base amount with annual inflationary increases.
Overtime	FYs' 2014 - 2020 base amount represents historical average dollar amount with slow decline; FYs' 2021 - 2023 based upon historical average percentage of salaries and wages.
Pension	FY 2014 pension contributions are equal to amounts contributed by the Water and Sewer Systems in FY 2013. FY's 2015 - 2023 represent required reimbursements to general fund per Plan of Adjustment ("POA") forecast; additional amounts for defined contribution plan of 5.75% of salaries and wages.
Other fringes	OPEB - Represents required reimbursements to general fund per POA forecast, additional 2.0% of salaries and wages for future retiree healthcare; Active employee healthcare - assumed to be \$8,250 per FTE in FY 2014 (active employee healthcare growth rates: FY 2015 7.5%; FY 2016 7.0%; FY 2017 6.5%; FY 2018 6.0%; FY 2019 5.5%; FYs' 2020 - 2023 5.0%); Other fringe benefits - includes fixed and variable expenses, variable portion based upon historical average of salaries and wages, fixed portion assumed to be inflationary.
Purchased services	Base amount represents FY 2014 DWSD budgeted amount reduced for various City of Detroit shared costs in FY 2015 and FY 2016; inflationary growth thereafter.
Telecommunications	Base amount represents FY 2014 budgeted amount; inflationary growth thereafter.
Contractual services	Based on normalized amounts with additional outsourcing costs; inflationary growth thereafter.
Repairs & maintenance	FY 2014 represents adjusted budgeted amount; inflationary growth thereafter.
Utilities	Based upon forecasted volumes with 80.0% variable and 20.0% fixed, cost per mcf increase of 3.2% annually.
Chemicals	Based upon forecasted volumes with 80.0% variable and 20.0% fixed, cost per mcf increase inflationary.
Other	Base amount represents normalized historical average; inflationary growth thereafter.

**City of Detroit
Water and Sewage Disposal Fund
Assumptions (cont'd)**

Assumptions	Description
Financing:	
Debt	
Existing debt	Represents existing debt amortization on currently outstanding DWSD debt.
New money bonds	Issuance amounts necessary to fund CIP requirements; interest rate - 4.63% based upon Miller Buckfire analysis.
Issuance costs	Cost of issuance - 1.5% of the size of issuance.
Debt service reserve	Reserve funding - 6.5% of the size of issuance.
Reserve funding:	
O&M fund	Operating reserve fund increase from 45 days to 90 days of O&M expenses by FY 2023.
ER&R fund	Maintained at bond ordinance requirements.
Other:	
Transfer account	Represents transfer of expenses between Water and Sewer Systems. Based upon management allocation.
Biosolids savings	Projected operating expense savings related to biosolids program assumed to begin in FY 2017. <i>Source: PMA Consultants</i>
Capital Improvement Program:	
Annual estimates	Based upon 10-year study completed by OHM Advisors. Additional CIP added (unidentified capital projects) in FYs' 2020 - 2023. FY 2014 and FY 2015 reflect CIP amounts per DWSD's budget.

City of Detroit
Consolidated Systems
Proforma Income Statement Projections
(in millions of dollars)

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues:										
Operating revenues	\$ 894.4	\$ 909.2	\$ 953.0	\$ 968.1	\$ 995.8	\$ 1,032.2	\$ 1,070.1	\$ 1,111.3	\$ 1,154.2	\$ 1,198.8
Expenses:										
Operating & maintenance	389.3	430.1	414.8	417.0	423.2	427.4	427.1	431.1	441.5	452.2
Depreciation	201.8	207.4	213.1	218.8	223.4	228.0	233.4	239.5	246.7	254.7
Total operating expenses	591.1	637.5	627.9	635.8	646.6	655.3	660.5	670.6	688.2	706.9
Operating income	303.3	271.6	325.1	332.3	349.2	376.8	409.6	440.7	466.0	491.9
Nonoperating revenues (expenses):										
Interest expense	(278.0)	(279.5)	(281.4)	(284.5)	(284.7)	(283.7)	(283.3)	(282.4)	(282.4)	(282.5)
Amortization of bond issuance costs	(23.3)	(23.4)	(23.5)	(23.4)	(23.5)	(23.5)	(23.6)	(23.7)	(23.8)	(22.8)
Earnings on investments	10.6	10.4	9.5	10.5	10.8	11.2	11.8	12.6	13.2	13.9
Nonoperating revenue	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7
Total nonoperating income (expenses)	(290.1)	(291.8)	(294.8)	(296.7)	(296.7)	(295.4)	(294.4)	(292.9)	(292.2)	(290.6)
Increase (decrease) in net assets	13.2	(20.2)	30.3	35.6	52.5	81.5	115.2	147.9	173.8	201.4
Fund net assets - beginning ¹	20.7	33.9	13.8	44.0	79.7	132.2	213.6	328.8	476.7	650.5
Fund net assets - ending	\$ 33.9	\$ 13.8	\$ 44.0	\$ 79.7	\$ 132.2	\$ 213.6	\$ 328.8	\$ 476.7	\$ 650.5	\$ 851.9

Footnotes:

¹ FY 2014 beginning fund net assets obtained from preliminary draft audited financial statements subject to audit opinion issuance.

City of Detroit
Consolidated Systems
Revenue Requirement Projections
(in millions of dollars)

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenue available:										
Operating revenue	\$ 832.2	\$ 817.6	\$ 851.2	\$ 869.8	\$ 917.1	\$ 950.9	\$ 986.1	\$ 1,024.4	\$ 1,064.3	\$ 1,105.8
Rate increases	-	32.7	41.9	46.5	36.7	38.0	39.4	41.0	42.6	44.2
Other revenue	73.4	69.9	70.1	63.0	53.4	55.1	57.1	59.2	61.3	63.5
Total revenue available	905.6	920.2	963.1	979.3	1,007.2	1,044.1	1,082.6	1,124.6	1,168.2	1,213.5
Revenue requirements:										
Operating & maintenance	389.3	430.1	414.8	417.0	423.2	427.4	427.1	431.1	441.5	452.2
Net revenue	516.3	490.1	548.3	562.3	584.0	616.7	655.5	693.5	726.7	761.3
Debt service:										
New issuances	0.1	7.9	23.7	36.7	46.0	54.6	64.4	74.3	86.0	99.0
Senior lien	251.3	258.6	258.9	267.0	266.8	266.2	256.6	254.9	245.9	258.1
Second lien	95.1	103.1	105.1	96.3	96.3	96.9	105.2	106.9	117.5	109.1
Junior lien	48.3	48.1	48.3	48.2	48.2	47.9	47.6	46.3	41.9	41.2
Total debt service	394.7	417.7	436.1	448.2	457.4	465.6	473.8	482.4	491.2	507.5
Pension obligation certificates	3.0	4.5	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7
Renewals & replacements	15.0	15.0	15.3	15.6	15.9	16.0	16.0	16.0	16.0	16.0
Fund deposits	18.4	17.2	3.6	6.1	6.9	7.2	6.0	7.3	9.4	10.0
Revenue financed capital	85.2	35.7	92.5	91.6	103.1	127.2	158.9	187.0	209.3	227.1
Total revenue requirements	\$ 905.6	\$ 920.2	\$ 963.1	\$ 979.3	\$ 1,007.2	\$ 1,044.1	\$ 1,082.6	\$ 1,124.6	\$ 1,168.2	\$ 1,213.5
<u>Debt service coverage</u> ¹ :										
Senior lien	205%	184%	194%	185%	187%	192%	204%	211%	219%	213%
Second lien	149%	133%	141%	141%	143%	148%	154%	159%	162%	163%
Junior lien	131%	117%	126%	125%	128%	132%	138%	144%	148%	150%

Footnotes:

¹ New debt issuances treated as senior lien in coverage calculations.

City of Detroit
Consolidated Systems
Capital Improvement Program Financing
(in millions of dollars)

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Capital spending:										
OHM Advisors CIP Estimates ¹	\$ 229.0	\$ 281.2	\$ 284.4	\$ 284.4	\$ 229.4	\$ 229.4	\$ 229.2	\$ 229.2	\$ 136.7	\$ 136.7
Unidentified capital projects	-	-	-	-	-	-	42.6	75.9	222.4	265.2
Total capital spending	229.0	281.2	284.4	284.4	229.4	229.4	271.8	305.1	359.1	401.9
Sources & Uses:										
<u>Improvement & Extension Fund ²:</u>										
Beginning balance	6.3	85.2	35.7	92.5	91.6	103.1	127.2	158.9	187.0	209.3
Plus: Revenue deposits	85.2	35.7	92.5	91.6	103.1	127.2	158.9	187.0	209.3	227.1
Less: Use of funds	(6.3)	(85.2)	(35.7)	(92.5)	(91.6)	(103.1)	(127.2)	(158.9)	(187.0)	(209.3)
Ending balance	85.2	35.7	92.5	91.6	103.1	127.2	158.9	187.0	209.3	227.1
<u>Construction Bond Fund ²:</u>										
Beginning balance	312.7	93.0	13.9	-	-	-	-	-	-	-
Plus: Bond issuance	-	123.8	253.6	208.5	149.7	137.3	157.1	158.9	187.0	209.3
Plus: SRF funds	3.0	3.0	1.5	-	-	-	-	-	-	-
Less: Fees and reserve deposits	-	(9.9)	(20.3)	(16.7)	(12.0)	(11.0)	(12.6)	(12.7)	(15.0)	(16.7)
Less: Use of funds	(222.7)	(196.0)	(248.7)	(191.8)	(137.7)	(126.3)	(144.5)	(146.2)	(172.1)	(192.6)
Ending balance	93.0	13.9	-	-	-	-	-	-	-	-
Total use of funds	\$ (229.0)	\$ (281.2)	\$ (284.4)	\$ (284.4)	\$ (229.4)	\$ (229.4)	\$ (271.8)	\$ (305.1)	\$ (359.1)	\$ (401.9)

Footnotes:

¹ FY 2014 and FY 2015 reflect CIP amounts per DWSD's budget.

² FY 2014 beginning reserve balances obtained from DWSD management.

City of Detroit
Consolidated Systems
Reserve Balance Projections¹
(in millions of dollars)

	As of Fiscal Year End									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>Operating & maintenance:</u>										
Beginning balance	\$ 31.7	\$ 48.7	\$ 59.7	\$ 63.4	\$ 69.5	\$ 76.4	\$ 83.1	\$ 89.0	\$ 95.8	\$ 104.2
Plus: Deposits	17.0	11.1	3.6	6.1	6.9	6.7	5.9	6.8	8.4	8.8
Less: Use of funds	-	-	-	-	-	-	-	-	-	-
Ending balance	48.7	59.7	63.4	69.5	76.4	83.1	89.0	95.8	104.2	113.0
<i>Days of operating reserve</i>	45	50	55	60	65	70	75	80	85	90
<u>Extraordinary repair & replacement:</u>										
Beginning balance	57.0	58.4	64.5	64.5	64.5	64.5	65.0	65.1	65.6	66.6
Plus: Deposits	1.4	6.1	-	-	-	0.5	0.1	0.5	1.0	1.2
Less: Use of funds	-	-	-	-	-	-	-	-	-	-
Ending balance	58.4	64.5	64.5	64.5	64.5	65.0	65.1	65.6	66.6	67.8
<u>Improvement & extension:</u>										
Beginning balance	6.3	85.2	35.7	92.5	91.6	103.1	127.2	158.9	187.0	209.3
Plus: Deposits	85.2	35.7	92.5	91.6	103.1	127.2	158.9	187.0	209.3	227.1
Less: Use of funds	(6.3)	(85.2)	(35.7)	(92.5)	(91.6)	(103.1)	(127.2)	(158.9)	(187.0)	(209.3)
Ending balance	85.2	35.7	92.5	91.6	103.1	127.2	158.9	187.0	209.3	227.1
<u>Total revenue generated funds:</u>										
Beginning balance	94.9	192.2	160.0	220.4	225.7	244.0	275.3	313.0	348.5	380.2
Plus (less): Net deposits (uses)	97.3	(32.3)	60.5	5.2	18.4	31.3	37.7	35.4	31.7	27.8
Ending balance	192.2	160.0	220.4	225.7	244.0	275.3	313.0	348.5	380.2	408.0
<u>Construction bond fund:</u>										
Beginning balance	312.7	93.0	13.9	-	-	-	-	-	-	-
Plus: Bond issuance	-	123.8	253.6	208.5	149.7	137.3	157.1	158.9	187.0	209.3
Plus: SRF funds	3.0	3.0	1.5	-	-	-	-	-	-	-
Less: Fees and reserve deposits	-	(9.9)	(20.3)	(16.7)	(12.0)	(11.0)	(12.6)	(12.7)	(15.0)	(16.7)
Less: Use of funds	(222.7)	(196.0)	(248.7)	(191.8)	(137.7)	(126.3)	(144.5)	(146.2)	(172.1)	(192.6)
Ending balance	\$ 93.0	\$ 13.9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Footnotes:

¹ FY 2014 beginning reserve balances obtained from DWSD management.

City of Detroit
Consolidated Systems
Debt Balances
(in millions of dollars)

	As of Fiscal Year End									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
New issues¹:										
Beginning balance	\$ -	\$ 3.0	\$ 127.8	\$ 376.8	\$ 575.5	\$ 712.6	\$ 834.5	\$ 972.9	\$ 1,109.8	\$ 1,270.7
New issues	3.0	126.8	255.1	208.5	149.7	137.3	157.1	158.9	187.0	209.3
Principal amortization	-	(2.0)	(6.1)	(9.8)	(12.6)	(15.4)	(18.6)	(22.1)	(26.1)	(30.6)
Ending balance	3.0	127.8	376.8	575.5	712.6	834.5	972.9	1,109.8	1,270.7	1,449.4
Senior lien bonds:										
Beginning balance	3,745.1	3,677.7	3,599.1	3,515.9	3,419.9	3,319.0	3,213.4	3,112.1	3,007.2	2,905.8
Principal amortization	(70.9)	(81.7)	(86.0)	(98.4)	(102.9)	(107.1)	(102.4)	(105.5)	(101.3)	(119.0)
Accrued PIK interest	3.4	3.1	2.8	2.4	2.0	1.6	1.1	0.6	-	-
Ending balance	3,677.7	3,599.1	3,515.9	3,419.9	3,319.0	3,213.4	3,112.1	3,007.2	2,905.8	2,786.9
Second lien bonds:										
Beginning balance	1,606.0	1,594.6	1,574.4	1,551.1	1,535.6	1,519.3	1,501.6	1,474.4	1,443.9	1,400.9
Principal amortization	(11.5)	(20.2)	(23.3)	(15.5)	(16.3)	(17.7)	(27.2)	(30.4)	(43.0)	(36.8)
Ending balance	1,594.6	1,574.4	1,551.1	1,535.6	1,519.3	1,501.6	1,474.4	1,443.9	1,400.9	1,364.1
Junior lien bonds:										
Beginning balance	504.3	466.9	428.7	389.5	349.5	308.6	267.0	224.8	182.8	144.4
Principal amortization	(37.5)	(38.2)	(39.2)	(40.0)	(40.9)	(41.6)	(42.2)	(41.9)	(38.4)	(38.7)
Ending balance	466.9	428.7	389.5	349.5	308.6	267.0	224.8	182.8	144.4	105.8
Total debt	\$5,742.1	\$5,730.1	\$5,833.3	\$5,880.5	\$5,859.5	\$5,816.5	\$5,784.2	\$5,743.7	\$5,722.0	\$5,706.2

Footnotes:

¹ Assumed senior lien.

City of Detroit
Consolidated Systems
Operating & Maintenance Expense Projections
(in millions of dollars)

	Actual	For the Fiscal Year Ended									
		2013	2014	2015	2016	2017	2018	2019	2020	2021	2023
Personnel expenses:											
Salaries & wages	\$ 70.3	\$ 70.7	\$ 71.9	\$ 70.0	\$ 68.1	\$ 66.3	\$ 62.9	\$ 57.7	\$ 55.7	\$ 57.1	\$ 58.5
Overtime	14.1	14.5	14.8	14.8	14.5	13.9	13.2	12.1	10.6	10.9	11.1
Subtotal	84.4	85.1	86.7	84.8	82.6	80.3	76.2	69.8	66.3	67.9	69.6
Pension & fringes ¹	60.5	72.3	100.1	78.6	78.4	78.2	77.2	75.4	74.8	75.8	76.8
Total personnel expenses	144.9	157.4	186.8	163.4	161.0	158.5	153.4	145.2	141.1	143.7	146.5
Non-personnel expenses:											
Purchased services	10.3	14.2	9.4	8.1	8.3	8.5	8.7	9.0	9.2	9.4	9.6
Telecommunications	7.6	6.8	6.9	7.1	7.3	7.5	7.7	7.9	8.0	8.2	8.5
Contractual services	122.7	85.9	99.2	104.7	109.8	114.2	118.8	121.7	124.8	127.9	131.1
Repairs & maintenance	15.6	16.2	16.6	17.0	17.5	17.9	18.4	18.8	19.3	19.8	20.3
Utilities	76.5	77.8	78.9	81.2	81.5	83.9	86.4	88.9	91.6	94.5	97.4
Chemicals	21.4	23.8	23.9	24.4	24.5	25.1	25.7	26.2	26.9	27.5	28.2
Other	15.8	12.5	13.6	14.0	14.3	14.7	15.0	15.4	15.8	16.2	16.6
Clearing account	(8.2)	(5.2)	(5.2)	(5.0)	(4.8)	(4.4)	(3.9)	(3.3)	(2.8)	(2.8)	(2.9)
Biosolids savings	-	-	-	-	(2.5)	(2.5)	(2.6)	(2.7)	(2.8)	(2.8)	(2.9)
Total non-labor expenses	261.7	231.9	243.4	251.5	256.0	264.8	274.0	281.9	290.0	297.8	305.7
Total operating & maintenance expense	<u>\$ 406.6</u>	<u>\$ 389.3</u>	<u>\$ 430.1</u>	<u>\$ 414.8</u>	<u>\$ 417.0</u>	<u>\$ 423.2</u>	<u>\$ 427.4</u>	<u>\$ 427.1</u>	<u>\$ 431.1</u>	<u>\$ 441.5</u>	<u>\$ 452.2</u>

Footnotes:

¹ FY 2013 actual reduced by net OPEB obligation to allow for comparison.

City of Detroit
Consolidated Systems
Pension & Fringes Projection Detail
(in millions of dollars)

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Pension & fringes:										
GF pension reimbursements ¹	\$ 24.3	\$ 65.4	\$ 45.4	\$ 45.4	\$ 45.4	\$ 45.4	\$ 45.4	\$ 45.4	\$ 45.4	\$ 45.4
GF OPEB reimbursements ¹	14.7	3.6	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2
New defined contribution plan ²	4.1	4.1	4.0	3.9	3.8	3.6	3.3	3.2	3.3	3.4
New retiree healthcare ³	-	1.4	1.4	1.4	1.3	1.3	1.2	1.1	1.1	1.2
Active employee healthcare ⁴	13.4	13.3	13.5	13.7	13.7	13.4	12.6	12.5	13.1	13.7
Social security ⁵	6.5	6.6	6.5	6.3	6.1	5.8	5.3	5.1	5.2	5.3
Other fringes ⁶	9.4	5.6	5.6	5.6	5.6	5.5	5.4	5.4	5.5	5.7
Total pension & fringes	\$ 72.3	\$ 100.1	\$ 78.6	\$ 78.4	\$ 78.2	\$ 77.2	\$ 75.4	\$ 74.8	\$ 75.8	\$ 76.8

	As of Fiscal Year End									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
FTE Schedule:										
FTE count - beginning	1,706	1,535	1,459	1,386	1,316	1,251	1,125	1,000	1,000	1,000
Less: Attrition	(171)	(77)	(73)	(69)	(66)	-	-	-	-	-
Less: Layoffs	-	-	-	-	-	(125)	(125)	-	-	-
Ending FTE count	1,535	1,459	1,386	1,316	1,251	1,125	1,000	1,000	1,000	1,000

Assumptions:

¹ Based upon amounts included in Plan of Adjustment (Disclosure Statement - Exhibit 3b of EY 40-year projections). FY 2014 pension contributions are equal to FY 2013 pension contributions.

² 5.75% of salaries and wages.

³ 2.0% of salaries and wages.

⁴ \$8,250 per FTE in FY 2014 (active employee healthcare growth rates: FY 2015 7.5%; FY 2016 7.0%; FY 2017 6.5%; FY 2018 6.0%; FY 2019 5.5%; FYs' 2020 - 2023 5.0%).

⁵ 7.65% of salaries, wages, and overtime.

⁶ Includes fixed and variable expenses, variable portion based upon historical average of salaries and wages, fixed portion assumed to be inflationary.

City of Detroit
Water Fund
Proforma Income Statement Projections
(in millions of dollars)

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues:										
Water Sales	\$ 379.2	\$ 391.2	\$ 414.5	\$ 417.6	\$ 434.1	\$ 450.0	\$ 466.6	\$ 484.5	\$ 503.2	\$ 522.5
Miscellaneous	4.1	4.2	4.3	4.4	4.5	4.6	4.8	4.9	5.0	5.1
Total operating revenues	<u>383.3</u>	<u>395.4</u>	<u>418.8</u>	<u>422.0</u>	<u>438.6</u>	<u>454.7</u>	<u>471.4</u>	<u>489.4</u>	<u>508.2</u>	<u>527.6</u>
Expenses:										
Operating & maintenance	154.7	173.4	164.5	164.9	166.6	167.3	166.2	166.9	170.7	174.7
Depreciation	82.9	85.4	88.3	91.2	93.8	96.5	99.4	102.9	106.9	111.1
Total operating expenses	<u>237.5</u>	<u>258.7</u>	<u>252.8</u>	<u>256.0</u>	<u>260.4</u>	<u>263.8</u>	<u>265.6</u>	<u>269.7</u>	<u>277.6</u>	<u>285.8</u>
Operating income	145.8	136.7	166.0	166.0	178.2	190.9	205.8	219.7	230.6	241.8
Nonoperating revenues (expenses):										
Interest expense	(131.7)	(129.7)	(130.1)	(131.3)	(131.9)	(131.9)	(131.6)	(131.8)	(132.3)	(132.8)
Amortization of bond issuance costs	(8.2)	(8.2)	(8.3)	(8.1)	(8.1)	(8.1)	(8.2)	(8.2)	(8.3)	(7.9)
Earnings on investments	4.4	4.7	4.0	4.5	4.5	4.8	5.1	5.4	5.7	6.0
Nonoperating revenue	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6
Total nonoperating income (expenses)	<u>(135.0)</u>	<u>(132.8)</u>	<u>(133.9)</u>	<u>(134.3)</u>	<u>(135.0)</u>	<u>(134.7)</u>	<u>(134.2)</u>	<u>(134.1)</u>	<u>(134.3)</u>	<u>(134.1)</u>
Increase (decrease) in net assets	<u>10.8</u>	<u>3.9</u>	<u>32.1</u>	<u>31.6</u>	<u>43.3</u>	<u>56.2</u>	<u>71.7</u>	<u>85.6</u>	<u>96.3</u>	<u>107.7</u>
Fund net assets - beginning ¹	(36.7)	(25.9)	(22.0)	10.1	41.7	85.0	141.2	212.9	298.5	394.8
Fund net assets - ending	<u>\$ (25.9)</u>	<u>\$ (22.0)</u>	<u>\$ 10.1</u>	<u>\$ 41.7</u>	<u>\$ 85.0</u>	<u>\$ 141.2</u>	<u>\$ 212.9</u>	<u>\$ 298.5</u>	<u>\$ 394.8</u>	<u>\$ 502.5</u>

Footnotes:

¹ FY 2014 beginning fund net assets obtained from preliminary draft audited financial statements subject to audit opinion issuance.

**City of Detroit
Water Fund**
Revenue Requirement Projections
(in millions of dollars)

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenue available:										
Water sales	\$ 379.2	\$ 376.2	\$ 391.0	\$ 390.3	\$ 417.4	\$ 432.7	\$ 448.7	\$ 465.9	\$ 483.8	\$ 502.4
Rate increases	-	15.0	23.5	27.3	16.7	17.3	17.9	18.6	19.4	20.1
Miscellaneous operating	4.1	4.2	4.3	4.4	4.5	4.6	4.8	4.9	5.0	5.1
Nonoperating	4.9	5.2	4.5	5.0	5.1	5.3	5.6	6.0	6.3	6.6
Total revenue available	<u>388.3</u>	<u>400.6</u>	<u>423.3</u>	<u>427.0</u>	<u>443.7</u>	<u>460.0</u>	<u>477.0</u>	<u>495.4</u>	<u>514.5</u>	<u>534.2</u>
Revenue requirements:										
Operating & maintenance	154.7	173.4	164.5	164.9	166.6	167.3	166.2	166.9	170.7	174.7
Net revenue	233.6	227.3	258.8	262.1	277.1	292.7	310.9	328.6	343.7	359.5
Debt service:										
New issuances	-	-	6.9	12.7	17.9	22.5	27.3	33.0	39.4	46.3
Senior lien	129.4	139.0	138.9	139.0	138.9	138.2	128.9	128.8	129.1	129.2
Second lien	40.3	40.3	42.8	42.7	42.7	43.2	51.4	51.3	51.3	51.3
Junior lien	2.0	2.0	2.0	2.0	2.0	1.7	1.6	1.6	1.6	1.6
Total debt service	<u>171.7</u>	<u>181.3</u>	<u>190.5</u>	<u>196.3</u>	<u>201.5</u>	<u>205.7</u>	<u>209.2</u>	<u>214.7</u>	<u>221.5</u>	<u>228.4</u>
Pension obligation certificates	1.4	2.1	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Renewals & replacements	7.5	7.5	7.7	7.8	7.9	8.0	8.0	8.0	8.0	8.0
Fund deposits	6.8	7.5	1.1	2.3	2.6	2.5	2.1	2.5	3.2	3.6
Revenue financed capital	46.2	28.8	59.2	55.3	64.8	76.2	91.2	103.0	110.7	119.2
Total revenue requirements	<u>\$ 388.3</u>	<u>\$ 400.6</u>	<u>\$ 423.3</u>	<u>\$ 427.0</u>	<u>\$ 443.7</u>	<u>\$ 460.0</u>	<u>\$ 477.0</u>	<u>\$ 495.4</u>	<u>\$ 514.5</u>	<u>\$ 534.2</u>
<u>Debt service coverage</u> ¹ :										
Senior lien	181%	163%	178%	173%	177%	182%	199%	203%	204%	205%
Second lien	138%	127%	137%	135%	139%	143%	150%	154%	156%	159%
Junior lien	136%	125%	136%	134%	138%	142%	149%	153%	155%	157%
% Rate increase ²	n/a	4%	6%	7%	4%	4%	4%	4%	4%	4%

Footnotes:

¹ New debt issuances treated as senior lien in coverage calculations.

² Represents an average customer rate increase, not specific to any customer or customer class.

City of Detroit
Water Fund
Capital Improvement Program Financing
(in millions of dollars)

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Capital spending:										
OHM Advisors CIP Estimates ¹	\$ 63.4	\$ 125.2	\$ 144.4	\$ 144.4	\$ 132.9	\$ 132.9	\$ 103.7	\$ 103.7	\$ 64.5	\$ 64.5
Unidentified capital projects	-	-	-	-	-	-	42.6	71.4	133.4	148.0
Total capital spending	<u>63.4</u>	<u>125.2</u>	<u>144.4</u>	<u>144.4</u>	<u>132.9</u>	<u>132.9</u>	<u>146.3</u>	<u>175.1</u>	<u>197.8</u>	<u>212.5</u>
Sources & Uses:										
<u>Improvement & Extension Fund ²:</u>										
Beginning balance	6.3	46.2	28.8	59.2	55.3	64.8	76.2	91.2	103.0	110.7
Plus: Revenue deposits	46.2	28.8	59.2	55.3	64.8	76.2	91.2	103.0	110.7	119.2
Less: Use of funds	(6.3)	(46.2)	(28.8)	(59.2)	(55.3)	(64.8)	(76.2)	(91.2)	(103.0)	(110.7)
Ending balance	<u>46.2</u>	<u>28.8</u>	<u>59.2</u>	<u>55.3</u>	<u>64.8</u>	<u>76.2</u>	<u>91.2</u>	<u>103.0</u>	<u>110.7</u>	<u>119.2</u>
<u>Construction Bond Fund ²:</u>										
Beginning balance	150.1	92.9	13.9	-	-	-	-	-	-	-
Plus: Bond issuance	-	-	110.6	92.6	84.3	74.0	76.2	91.2	103.0	110.7
Less: Fees and reserve deposits	-	-	(8.8)	(7.4)	(6.7)	(5.9)	(6.1)	(7.3)	(8.2)	(8.9)
Less: Use of funds	(57.1)	(79.1)	(115.6)	(85.2)	(77.6)	(68.1)	(70.1)	(83.9)	(94.8)	(101.8)
Ending balance	<u>92.9</u>	<u>13.9</u>	<u>-</u>							
Total use of funds	<u>\$ (63.4)</u>	<u>\$ (125.2)</u>	<u>\$ (144.4)</u>	<u>\$ (144.4)</u>	<u>\$ (132.9)</u>	<u>\$ (132.9)</u>	<u>\$ (146.3)</u>	<u>\$ (175.1)</u>	<u>\$ (197.8)</u>	<u>\$ (212.5)</u>

Footnotes:

¹ FY 2014 and FY 2015 reflect CIP amounts per DWSD's budget.

² FY 2014 beginning reserve balances obtained from DWSD management.

**City of Detroit
Water Fund**
Reserve Balance Projections¹
(in millions of dollars)

	As of Fiscal Year End									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>Operating & maintenance:</u>										
Beginning balance	\$ 12.7	\$ 19.3	\$ 24.1	\$ 25.1	\$ 27.5	\$ 30.1	\$ 32.5	\$ 34.6	\$ 37.1	\$ 40.3
Plus: Deposits	6.6	4.7	1.1	2.3	2.6	2.5	2.1	2.5	3.2	3.4
Less: Use of funds	-	-	-	-	-	-	-	-	-	-
Ending balance	19.3	24.1	25.1	27.5	30.1	32.5	34.6	37.1	40.3	43.7
<i>Days of operating reserve</i>	45	50	55	60	65	70	75	80	85	90
<u>Extraordinary repair & replacement:</u>										
Beginning balance	22.9	23.2	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0
Plus: Deposits	0.3	2.8	-	-	-	-	-	-	-	0.2
Less: Use of funds	-	-	-	-	-	-	-	-	-	-
Ending balance	23.2	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.2
<u>Improvement & extension:</u>										
Beginning balance	6.3	46.2	28.8	59.2	55.3	64.8	76.2	91.2	103.0	110.7
Plus: Deposits	46.2	28.8	59.2	55.3	64.8	76.2	91.2	103.0	110.7	119.2
Less: Use of funds	(6.3)	(46.2)	(28.8)	(59.2)	(55.3)	(64.8)	(76.2)	(91.2)	(103.0)	(110.7)
Ending balance	46.2	28.8	59.2	55.3	64.8	76.2	91.2	103.0	110.7	119.2
<u>Total revenue generated funds:</u>										
Beginning balance	42.0	88.7	78.9	110.3	108.8	120.9	134.7	151.8	166.1	177.0
Plus (less): Net deposits (uses)	46.7	(9.8)	31.4	(1.5)	12.1	13.8	17.1	14.3	10.8	12.1
Ending balance	88.7	78.9	110.3	108.8	120.9	134.7	151.8	166.1	177.0	189.1
<u>Construction bond fund:</u>										
Beginning balance	150.1	92.9	13.9	-	-	-	-	-	-	-
Plus: Bond issuance	-	-	110.6	92.6	84.3	74.0	76.2	91.2	103.0	110.7
Less: Fees and reserve deposits	-	-	(8.8)	(7.4)	(6.7)	(5.9)	(6.1)	(7.3)	(8.2)	(8.9)
Less: Use of funds	(57.1)	(79.1)	(115.6)	(85.2)	(77.6)	(68.1)	(70.1)	(83.9)	(94.8)	(101.8)
Ending balance	\$ 92.9	\$ 13.9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Footnotes:

¹ FY 2014 beginning reserve balances obtained from DWSD management.

City of Detroit
Water Fund
Debt Balances
(in millions of dollars)

	As of Fiscal Year End									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
New issues¹:										
Beginning balance	\$ -	\$ -	\$ -	\$ 108.8	\$ 198.1	\$ 277.6	\$ 345.3	\$ 413.7	\$ 495.3	\$ 586.7
New issues	-	-	110.6	92.6	84.3	74.0	76.2	91.2	103.0	110.7
Principal amortization	-	-	(1.8)	(3.3)	(4.8)	(6.3)	(7.8)	(9.6)	(11.7)	(14.0)
Ending balance	-	-	108.8	198.1	277.6	345.3	413.7	495.3	586.7	683.3
Senior lien bonds:										
Beginning balance	1,884.2	1,849.9	1,803.9	1,755.5	1,704.4	1,650.9	1,595.2	1,546.3	1,495.0	1,440.6
Principal amortization	(34.3)	(46.0)	(48.4)	(51.1)	(53.6)	(55.6)	(49.0)	(51.3)	(54.4)	(57.2)
Ending balance	1,849.9	1,803.9	1,755.5	1,704.4	1,650.9	1,595.2	1,546.3	1,495.0	1,440.6	1,383.4
Second lien bonds:										
Beginning balance	640.6	635.0	629.2	620.5	611.6	602.1	591.6	572.1	551.6	529.9
Principal amortization	(5.6)	(5.8)	(8.7)	(9.0)	(9.5)	(10.5)	(19.5)	(20.5)	(21.7)	(22.9)
Ending balance	635.0	629.2	620.5	611.6	602.1	591.6	572.1	551.6	529.9	507.0
Junior lien bonds:										
Beginning balance	21.5	19.9	18.4	16.8	15.2	13.5	12.1	10.7	9.2	7.8
Principal amortization	(1.5)	(1.6)	(1.6)	(1.6)	(1.7)	(1.4)	(1.4)	(1.4)	(1.5)	(1.5)
Ending balance	19.9	18.4	16.8	15.2	13.5	12.1	10.7	9.2	7.8	6.3
Total debt	\$2,504.8	\$2,451.5	\$2,501.7	\$2,529.2	\$2,544.0	\$2,544.2	\$2,542.8	\$2,551.1	\$2,564.9	\$2,580.0

Footnotes:

¹ Assumed senior lien.

City of Detroit
Water Fund
Operating & Maintenance Expense Projections
(in millions of dollars)

	Actual	For the Fiscal Year Ended									
		2013	2014	2015	2016	2017	2018	2019	2020	2021	2023
Personnel expenses:											
Salaries & wages	\$ 47.1	\$ 44.5	\$ 45.3	\$ 44.1	\$ 42.9	\$ 41.8	\$ 39.7	\$ 36.4	\$ 35.1	\$ 35.9	\$ 36.8
Overtime	6.9	7.1	7.3	7.3	7.1	6.7	6.4	5.8	4.7	4.8	4.9
Subtotal	54.0	51.6	52.5	51.4	50.0	48.5	46.1	42.1	39.8	40.8	41.8
Pension & fringes ¹	31.2	40.9	55.4	44.4	44.3	44.1	43.5	42.2	41.8	42.4	43.1
Total personnel expenses	85.3	92.5	107.9	95.8	94.3	92.7	89.5	84.3	81.6	83.2	84.9
Non-personnel expenses:											
Purchased services	4.4	6.5	4.1	3.5	3.6	3.7	3.8	3.8	3.9	4.0	4.1
Telecommunications	7.2	6.3	6.5	6.6	6.8	6.9	7.1	7.3	7.5	7.7	7.9
Contractual services	36.5	44.8	46.3	48.9	51.4	53.4	55.5	56.9	58.3	59.8	61.3
Repairs & maintenance	7.0	7.7	7.9	8.1	8.3	8.5	8.7	8.9	9.1	9.4	9.6
Utilities	40.5	40.1	41.0	42.2	41.3	42.4	43.6	44.9	46.2	47.6	49.1
Chemicals	8.6	8.8	8.9	9.1	8.8	9.0	9.2	9.4	9.6	9.8	10.1
Other	10.2	5.2	7.9	8.1	8.3	8.5	8.7	8.9	9.2	9.4	9.6
Clearing account	(34.5)	(57.1)	(57.1)	(57.7)	(57.8)	(58.5)	(58.8)	(58.4)	(58.6)	(60.2)	(61.8)
Total non-labor expenses	79.8	62.2	65.5	68.8	70.6	73.9	77.8	81.8	85.3	87.5	89.8
Total operating & maintenance expense	<u>\$ 165.0</u>	<u>\$ 154.7</u>	<u>\$ 173.4</u>	<u>\$ 164.5</u>	<u>\$ 164.9</u>	<u>\$ 166.6</u>	<u>\$ 167.3</u>	<u>\$ 166.2</u>	<u>\$ 166.9</u>	<u>\$ 170.7</u>	<u>\$ 174.7</u>

Footnotes:

¹ FY 2013 actual reduced by net OPEB obligation to allow for comparison.

City of Detroit
Water Fund
Pension & Fringes Projection Detail
(in millions of dollars)

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Pension & fringes:										
GF pension reimbursements ¹	\$ 14.8	\$ 33.5	\$ 23.3	\$ 23.3	\$ 23.3	\$ 23.3	\$ 23.3	\$ 23.3	\$ 23.3	\$ 23.3
GF OPEB reimbursements ¹	6.3	1.5	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9
New defined contribution plan ²	2.6	2.6	2.5	2.5	2.4	2.3	2.1	2.0	2.1	2.1
New retiree healthcare ³	-	0.9	0.9	0.9	0.8	0.8	0.7	0.7	0.7	0.7
Active employee healthcare ⁴	8.4	8.4	8.5	8.6	8.7	8.5	7.9	7.9	8.2	8.7
Social security ⁵	3.9	4.0	3.9	3.8	3.7	3.5	3.2	3.0	3.1	3.2
Other fringes ⁶	4.9	4.4	4.4	4.3	4.3	4.2	4.0	4.0	4.1	4.2
Total pension & fringes	\$ 40.9	\$ 55.4	\$ 44.4	\$ 44.3	\$ 44.1	\$ 43.5	\$ 42.2	\$ 41.8	\$ 42.4	\$ 43.1

	As of Fiscal Year End									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
FTE Schedule ⁷:										
FTE count - beginning	1,075	967	919	873	829	788	709	630	630	630
Less: Attrition	(107)	(48)	(46)	(44)	(41)	-	-	-	-	-
Less: Layoffs	-	-	-	-	-	(79)	(79)	-	-	-
Ending FTE count	967	919	873	829	788	709	630	630	630	630

Assumptions:

¹ Based upon amounts included in Plan of Adjustment (Disclosure Statement - Exhibit 3b of EY 40-year projections). FY 2014 pension contributions are equal to FY 2013 pension contributions.

² 5.75% of salaries and wages.

³ 2.0% of salaries and wages.

⁴ \$8,250 per FTE in FY 2014 (active employee healthcare growth rates: FY 2015 7.5%; FY 2016 7.0%; FY 2017 6.5%; FY 2018 6.0%; FY 2019 5.5%; FYs' 2020 - 2023 5.0%).

⁵ 7.65% of salaries, wages, and overtime.

⁶ Includes fixed and variable expenses, variable portion based upon historical average of salaries and wages, fixed portion assumed to be inflationary.

Footnotes:

⁷ Employees whose services are shared between Water and Sewer Systems are budgeted in the Water System. Shared labor costs are transferred from the Water System to the Sewer System.

City of Detroit
Sewage Disposal Fund
Proforma Income Statement Projections
(in millions of dollars)

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues:										
Sewer sales	\$ 485.3	\$ 493.3	\$ 513.8	\$ 535.0	\$ 557.1	\$ 577.5	\$ 598.7	\$ 621.9	\$ 646.1	\$ 671.2
Look-back revenues	25.7	20.5	20.5	11.1	-	-	-	-	-	-
Total operating revenues	511.0	513.8	534.2	546.2	557.1	577.5	598.7	621.9	646.1	671.2
Expenses:										
Operating & maintenance	234.6	256.8	250.3	252.2	256.7	260.0	261.0	264.3	270.8	277.5
Depreciation	118.9	122.0	124.8	127.6	129.6	131.5	134.0	136.6	139.8	143.6
Total operating expenses	353.5	378.8	375.1	379.8	386.2	391.5	395.0	400.9	410.6	421.1
Operating income	157.5	135.0	159.1	166.4	170.9	186.0	203.7	221.0	235.4	250.1
Nonoperating revenues (expenses):										
Interest expense	(146.2)	(149.7)	(151.3)	(153.3)	(152.7)	(151.9)	(151.7)	(150.6)	(150.1)	(149.7)
Amortization of bond issuance costs	(15.1)	(15.2)	(15.2)	(15.3)	(15.4)	(15.4)	(15.4)	(15.5)	(15.5)	(14.8)
Earnings on investments	6.2	5.7	5.5	6.1	6.3	6.5	6.8	7.2	7.5	7.9
Nonoperating revenue	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Total nonoperating income (expenses)	(155.0)	(159.1)	(160.9)	(162.4)	(161.7)	(160.7)	(160.2)	(158.8)	(158.0)	(156.4)
Increase (decrease) in net assets	2.4	(24.1)	(1.8)	4.0	9.2	25.3	43.5	62.3	77.5	93.7
Fund net assets - beginning ¹	57.4	59.9	35.8	33.9	37.9	47.1	72.4	115.9	178.2	255.7
Fund net assets - ending	<u>\$ 59.9</u>	<u>\$ 35.8</u>	<u>\$ 33.9</u>	<u>\$ 37.9</u>	<u>\$ 47.1</u>	<u>\$ 72.4</u>	<u>\$ 115.9</u>	<u>\$ 178.2</u>	<u>\$ 255.7</u>	<u>\$ 349.3</u>

Footnotes:

¹ FY 2014 beginning fund net assets obtained from preliminary draft audited financial statements subject to audit opinion issuance.

City of Detroit
Sewage Disposal Fund
Revenue Requirement Projections
(in millions of dollars)

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenue available:										
Sewer sales	\$ 452.9	\$ 441.5	\$ 460.1	\$ 479.5	\$ 499.7	\$ 518.2	\$ 537.4	\$ 558.5	\$ 580.5	\$ 603.4
Rate increases	-	17.7	18.4	19.2	20.0	20.7	21.5	22.3	23.2	24.1
Look-back revenues	25.7	20.5	20.5	11.1	-	-	-	-	-	-
Miscellaneous operating	32.4	34.2	35.2	36.3	37.4	38.6	39.8	41.1	42.4	43.7
Nonoperating	6.3	5.8	5.6	6.2	6.4	6.6	6.9	7.3	7.7	8.1
Total revenue available	517.3	519.6	539.8	552.3	563.5	584.1	605.6	629.2	653.7	679.3
Revenue requirements:										
Operating & maintenance	234.6	256.8	250.3	252.2	256.7	260.0	261.0	264.3	270.8	277.5
Net revenue	282.7	262.8	289.5	300.2	306.9	324.0	344.6	364.9	382.9	401.8
Debt service:										
New issuances	0.1	7.9	16.8	24.0	28.1	32.1	37.1	41.3	46.6	52.7
Senior lien	121.8	119.6	120.0	127.9	127.9	128.0	127.7	126.1	116.7	128.9
Second lien	54.8	62.8	62.3	53.7	53.7	53.6	53.9	55.6	66.2	57.8
Junior lien	46.3	46.2	46.3	46.2	46.2	46.2	46.0	44.7	40.2	39.6
Total debt service	223.0	236.4	245.5	251.9	255.9	259.9	264.6	267.7	269.7	279.0
Pension obligation certificates	1.6	2.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Renewals & replacements	7.5	7.5	7.7	7.8	8.0	8.0	8.0	8.0	8.0	8.0
Fund deposits	11.5	9.7	2.6	3.8	4.3	4.7	3.9	4.9	6.2	6.4
Revenue financed capital	39.0	6.9	33.4	36.3	38.3	51.0	67.7	84.0	98.6	107.9
Total revenue requirements	\$ 517.3	\$ 519.6	\$ 539.8	\$ 552.3	\$ 563.5	\$ 584.1	\$ 605.6	\$ 629.2	\$ 653.7	\$ 679.3
<u>Debt service coverage ¹:</u>										
Senior lien	232%	206%	212%	198%	197%	203%	209%	218%	235%	221%
Second lien	160%	138%	145%	146%	146%	152%	158%	164%	167%	168%
Junior lien	127%	111%	118%	119%	120%	125%	130%	136%	142%	144%
% Rate increase ²	n/a	4%	4%	4%	4%	4%	4%	4%	4%	4%

Footnotes:

¹ New debt issuances treated as senior lien in coverage calculations.

² Represents an average customer rate increase, not specific to any customer or customer class.

City of Detroit
Sewage Disposal Fund
Capital Improvement Program Financing
(in millions of dollars)

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Capital spending:										
OHM Advisors CIP Estimates ¹	\$ 165.6	\$ 156.0	\$ 140.0	\$ 140.0	\$ 96.5	\$ 96.5	\$ 125.5	\$ 125.5	\$ 72.2	\$ 72.2
Unidentified capital projects	-	-	-	-	-	-	-	4.5	89.1	117.2
Total capital spending	<u>165.6</u>	<u>156.0</u>	<u>140.0</u>	<u>140.0</u>	<u>96.5</u>	<u>96.5</u>	<u>125.5</u>	<u>130.0</u>	<u>161.3</u>	<u>189.4</u>
Sources & Uses:										
<u>Improvement & Extension Fund ²:</u>										
Beginning balance	-	39.0	6.9	33.4	36.3	38.3	51.0	67.7	84.0	98.6
Plus: Revenue deposits	39.0	6.9	33.4	36.3	38.3	51.0	67.7	84.0	98.6	107.9
Less: Use of funds	-	(39.0)	(6.9)	(33.4)	(36.3)	(38.3)	(51.0)	(67.7)	(84.0)	(98.6)
Ending balance	<u>39.0</u>	<u>6.9</u>	<u>33.4</u>	<u>36.3</u>	<u>38.3</u>	<u>51.0</u>	<u>67.7</u>	<u>84.0</u>	<u>98.6</u>	<u>107.9</u>
<u>Construction Bond Fund ²:</u>										
Beginning balance	162.6	0.1	-	-	-	-	-	-	-	-
Plus: Bond issuance	-	123.8	143.0	115.9	65.4	63.3	80.9	67.7	84.0	98.6
Plus: SRF funds	3.0	3.0	1.5	-	-	-	-	-	-	-
Less: Fees and reserve deposits	-	(9.9)	(11.4)	(9.3)	(5.2)	(5.1)	(6.5)	(5.4)	(6.7)	(7.9)
Less: Use of funds	<u>(165.6)</u>	<u>(117.0)</u>	<u>(133.1)</u>	<u>(106.6)</u>	<u>(60.2)</u>	<u>(58.2)</u>	<u>(74.5)</u>	<u>(62.3)</u>	<u>(77.3)</u>	<u>(90.7)</u>
Ending balance	<u>0.1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total use of funds	<u>\$ (165.6)</u>	<u>\$ (156.0)</u>	<u>\$ (140.0)</u>	<u>\$ (140.0)</u>	<u>\$ (96.5)</u>	<u>\$ (96.5)</u>	<u>\$ (125.5)</u>	<u>\$ (130.0)</u>	<u>\$ (161.3)</u>	<u>\$ (189.4)</u>

Footnotes:

¹ FY 2014 and FY 2015 reflect CIP amounts per DWSD's budget.

² FY 2014 beginning reserve balances obtained from DWSD management.

City of Detroit
Sewage Disposal Fund
Reserve Balance Projections¹
(in millions of dollars)

	As of Fiscal Year End									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>Operating & maintenance:</u>										
Beginning balance	18.9	29.3	35.7	38.2	42.0	46.3	50.6	54.4	58.7	63.9
Plus: Deposits	10.4	6.3	2.6	3.8	4.3	4.2	3.8	4.4	5.2	5.4
Less: Use of funds	-	-	-	-	-	-	-	-	-	-
Ending balance	29.3	35.7	38.2	42.0	46.3	50.6	54.4	58.7	63.9	69.4
<i>Days of operating reserve</i>	45	50	55	60	65	70	75	80	85	90
<u>Extraordinary repair & replacement:</u>										
Beginning balance	34.1	35.2	38.5	38.5	38.5	38.5	39.0	39.1	39.6	40.6
Plus: Deposits	1.1	3.3	-	-	-	0.5	0.1	0.5	1.0	1.0
Less: Use of funds	-	-	-	-	-	-	-	-	-	-
Ending balance	35.2	38.5	38.5	38.5	38.5	39.0	39.1	39.6	40.6	41.6
<u>Improvement & extension:</u>										
Beginning balance	-	39.0	6.9	33.4	33.4	36.3	38.3	51.0	67.7	84.0
Plus: Deposits	39.0	6.9	33.4	36.3	38.3	51.0	67.7	84.0	98.6	107.9
Less: Use of funds	-	(39.0)	(6.9)	(33.4)	(36.3)	(38.3)	(51.0)	(67.7)	(84.0)	(98.6)
Ending balance	39.0	6.9	33.4	36.3	38.3	51.0	67.7	84.0	98.6	107.9
<u>Total revenue generated funds:</u>										
Beginning balance	53.0	103.5	81.1	110.1	116.9	123.1	140.6	161.2	182.4	203.2
Plus (less): Net deposits (uses)	50.6	(22.5)	29.0	6.7	6.3	17.5	20.6	21.2	20.8	15.7
Ending balance	103.5	81.1	110.1	116.9	123.1	140.6	161.2	182.4	203.2	218.9
<u>Construction bond fund:</u>										
Beginning balance	162.6	0.1	-	-	-	-	-	-	-	-
Plus: Bond issuance	-	123.8	143.0	115.9	65.4	63.3	80.9	67.7	84.0	98.6
Plus: SRF funds	3.0	3.0	1.5	-	-	-	-	-	-	-
Less: Fees and reserve deposits	-	(9.9)	(11.4)	(9.3)	(5.2)	(5.1)	(6.5)	(5.4)	(6.7)	(7.9)
Less: Use of funds	(165.6)	(117.0)	(133.1)	(106.6)	(60.2)	(58.2)	(74.5)	(62.3)	(77.3)	(90.7)
Ending balance	0.1	-	-	-	-	-	-	-	-	-

Footnotes:

¹ FY 2014 beginning reserve balances obtained from DWSD management.

City of Detroit
Sewage Disposal Fund
Debt Balances
(in millions of dollars)

	As of Fiscal Year End									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
New issues¹:										
Beginning balance	\$ -	\$ 3.0	\$ 127.8	\$ 268.0	\$ 377.4	\$ 435.0	\$ 489.2	\$ 559.2	\$ 614.5	\$ 684.1
New issues	3.0	126.8	144.5	115.9	65.4	63.3	80.9	67.7	84.0	98.6
Principal amortization	- (2.0)	(4.4)	(6.4)	(7.8)	(9.2)	(10.9)	(12.5)	(14.4)	(16.6)	
Ending balance	3.0	127.8	268.0	377.4	435.0	489.2	559.2	614.5	684.1	766.1
Senior lien bonds:										
Beginning balance	1,860.9	1,827.7	1,795.2	1,760.4	1,715.5	1,668.2	1,618.2	1,565.8	1,512.2	1,465.2
Principal amortization	(36.6)	(35.7)	(37.6)	(47.3)	(49.4)	(51.5)	(53.4)	(54.2)	(47.0)	(61.8)
Accrued PIK interest	3.4	3.1	2.8	2.4	2.0	1.6	1.1	0.6	-	-
Ending balance	1,827.7	1,795.2	1,760.4	1,715.5	1,668.2	1,618.2	1,565.8	1,512.2	1,465.2	1,403.5
Second lien bonds:										
Beginning balance	965.5	959.6	945.2	930.5	924.0	917.2	910.0	902.2	892.3	871.0
Principal amortization	(5.9)	(14.4)	(14.7)	(6.5)	(6.8)	(7.2)	(7.8)	(9.9)	(21.3)	(13.8)
Ending balance	959.6	945.2	930.5	924.0	917.2	910.0	902.2	892.3	871.0	857.2
Junior lien bonds:										
Beginning balance	482.9	446.9	410.3	372.8	334.4	295.1	255.0	214.1	173.6	136.7
Principal amortization	(35.9)	(36.6)	(37.6)	(38.4)	(39.2)	(40.2)	(40.8)	(40.5)	(36.9)	(37.2)
Ending balance	446.9	410.3	372.8	334.4	295.1	255.0	214.1	173.6	136.7	99.5
Total debt	\$3,237.3	\$3,278.6	\$3,331.6	\$3,351.3	\$3,315.5	\$3,272.3	\$3,241.4	\$3,192.6	\$3,157.0	\$3,126.3

Footnotes:

¹ Assumed senior lien.

City of Detroit
Sewage Disposal Fund
Operating & Maintenance Expense Projections
(in millions of dollars)

	Actual	For the Fiscal Year Ended									
		2013	2014	2015	2016	2017	2018	2019	2020	2021	2023
Personnel expenses:											
Salaries & wages	\$ 23.2	\$ 26.1	\$ 26.6	\$ 25.9	\$ 25.2	\$ 24.5	\$ 23.3	\$ 21.4	\$ 20.6	\$ 21.1	\$ 21.6
Overtime	7.2	7.4	7.5	7.5	7.4	7.2	6.8	6.3	5.9	6.1	6.2
Subtotal	30.4	33.5	34.1	33.4	32.6	31.7	30.1	27.7	26.5	27.2	27.8
Pension & fringes ¹	29.3	31.4	44.7	34.2	34.1	34.1	33.8	33.2	33.0	33.3	33.7
Total personnel expenses	59.6	64.9	78.9	67.6	66.7	65.8	63.9	60.9	59.5	60.5	61.6
Non-personnel expenses:											
Purchased services	5.9	7.8	5.3	4.6	4.7	4.9	5.0	5.1	5.2	5.4	5.5
Telecommunications	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6
Contractual services	86.2	41.1	52.9	55.7	58.4	60.8	63.2	64.8	66.4	68.1	69.8
Repairs & maintenance	8.6	8.5	8.7	9.0	9.2	9.4	9.7	9.9	10.1	10.4	10.7
Utilities	36.0	37.6	37.9	39.0	40.2	41.5	42.7	44.0	45.4	46.8	48.3
Chemicals	12.8	15.0	15.0	15.4	15.7	16.1	16.5	16.8	17.3	17.7	18.1
Other	5.6	7.3	5.7	5.9	6.0	6.1	6.3	6.5	6.6	6.8	7.0
Clearing account	26.4	52.0	51.9	52.7	53.1	54.1	54.9	55.1	55.9	57.4	58.9
Biosolids savings	-	-	-	-	(2.5)	(2.5)	(2.6)	(2.7)	(2.8)	(2.8)	(2.9)
Total non-labor expenses	181.9	169.7	177.9	182.7	185.5	190.9	196.2	200.1	204.8	210.3	215.9
Total operating & maintenance expense	<u>\$ 241.6</u>	<u>\$ 234.6</u>	<u>\$ 256.8</u>	<u>\$ 250.3</u>	<u>\$ 252.2</u>	<u>\$ 256.7</u>	<u>\$ 260.0</u>	<u>\$ 261.0</u>	<u>\$ 264.3</u>	<u>\$ 270.8</u>	<u>\$ 277.5</u>

Footnotes:

¹ FY 2013 actual reduced by net OPEB obligation to allow for comparison.

City of Detroit
Sewage Disposal Fund
Pension & Fringes Projection Detail
(in millions of dollars)

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Pension & fringes:										
GF pension reimbursements ¹	\$ 9.5	\$ 31.9	\$ 22.1	\$ 22.1	\$ 22.1	\$ 22.1	\$ 22.1	\$ 22.1	\$ 22.1	\$ 22.1
GF OPEB reimbursements ¹	8.4	2.1	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2
New defined contribution plan ²	1.5	1.5	1.5	1.4	1.4	1.3	1.2	1.2	1.2	1.2
New retiree healthcare ³	-	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4
Active employee healthcare ⁴	4.9	4.9	5.0	5.1	5.1	5.0	4.7	4.6	4.8	5.1
Social security ⁵	2.6	2.6	2.6	2.5	2.4	2.3	2.1	2.0	2.1	2.1
Other fringes ⁶	4.5	1.2	1.2	1.3	1.3	1.3	1.4	1.4	1.4	1.5
Total pension & fringes	\$ 31.4	\$ 44.7	\$ 34.2	\$ 34.1	\$ 34.1	\$ 33.8	\$ 33.2	\$ 33.0	\$ 33.3	\$ 33.7

	As of Fiscal Year End									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
FTE Schedule ⁷:										
FTE count - beginning	631	568	540	513	487	463	416	370	370	370
Less: Attrition	(63)	(28)	(27)	(26)	(24)	-	-	-	-	-
Less: Layoffs	-	-	-	-	-	(46)	(46)	-	-	-
Ending FTE count	568	540	513	487	463	416	370	370	370	370

Assumptions:

¹ Based upon amounts included in Plan of Adjustment (Disclosure Statement - Exhibit 3b of EY 40-year projections). FY 2014 pension contributions are equal to FY 2013 pension contributions.

² 5.75% of salaries and wages.

³ 2.0% of salaries and wages.

⁴ \$8,250 per FTE in FY 2014 (active employee healthcare growth rates: FY 2015 7.5%; FY 2016 7.0%; FY 2017 6.5%; FY 2018 6.0%; FY 2019 5.5%; FYs' 2020 - 2023 5.0%).

⁵ 7.65% of salaries, wages, and overtime.

⁶ Includes fixed and variable expenses, variable portion based upon historical average of salaries and wages, fixed portion assumed to be inflationary.

Footnotes:

⁷ Employees whose services are shared between Water and Sewer Systems are budgeted in the Water System. Shared labor costs are transferred from the Water System to the Sewer System.

City of Detroit
Water and Sewerage Disposal Fund
Volume Projections
(in mcf)

	Actual	For the Fiscal Year Ended									
		2013	2014 (B)¹	2015 (B)	2016	2017	2018	2019	2020	2021	2022
Water System											
Wholesale	15,687,868	15,890,308	15,852,800	15,812,817	14,588,930	14,552,134	14,515,431	14,478,821	14,442,304	14,405,878	14,369,544
Retail	3,660,327	4,000,000	3,775,000	3,731,972	3,689,434	3,647,381	3,605,808	3,564,708	3,555,996	3,547,306	3,538,637
Total Volumes	19,348,195	19,890,308	19,627,800	19,544,789	18,278,364	18,199,515	18,121,239	18,043,529	17,998,300	17,953,184	17,908,181
Sewer System											
Wholesale	13,286,460	15,124,450	14,884,500	14,884,500	14,884,500	14,884,500	14,884,500	14,884,500	14,884,500	14,884,500	14,884,500
Retail	3,087,199	3,600,000	3,275,000	3,237,671	3,200,767	3,164,284	3,128,217	3,092,561	3,085,003	3,077,464	3,069,943
Total Volumes	16,373,659	18,724,450	18,159,500	18,122,171	18,085,267	18,048,784	18,012,717	17,977,061	17,969,503	17,961,964	17,954,443

Footnotes:

¹ FY 2014 water wholesale budgeted volumes have been reduced by 2.0%.

(B) - Budgeted